

COUNTY OF GREENWOOD, KANSAS

Financial Statements  
and  
Supplemental Information  
with  
Report of Independent Auditors

For the Year Ended December 31, 2014

County of Greenwood, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2014

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Special Financial Statements  
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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Greenwood County  
Eureka, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Greenwood County, Eureka, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Greenwood County, Eureka, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Eureka, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Greenwood County, Eureka, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated October 9, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures

in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Greenwood County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

October 9, 2015

Greenwood County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2014

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 113,254		2,815,946	2,496,361	432,839	167,999	600,838
Special Purpose:								
Ambulance		17,046		495,160	483,109	29,097	19,402	48,499
Appraiser's Cost	(2)	16,796	411	285,134	268,388	33,953	12,556	46,509
Conservation District		381		16,833	16,500	714		714
County Building	(2)	508,985	2,121	20,000	5,242	525,864		525,864
Direct Election		32,910		80,002	84,483	28,429	4,843	33,272
Economic Development		27,458		4,135	4,431	27,162	151	27,313
Economic Development Loan		64,155		1,794		65,949		65,949
Extension Council		2,733		117,286	115,000	5,019		5,019
Fair		273		11,973	11,750	496		496
Health		4,507		302,747	211,325	95,929	9,546	105,475
Historical Society		119		7,699	7,500	318		318
Mental Health		1,110		40,824	40,000	1,934		1,934
Intellectual Disability		649		28,609	28,000	1,258		1,258
Road and Bridge		325,778		1,582,065	1,460,814	447,029	107,295	554,324
Rural Fire District No. 1		8,062		214,354	206,182	16,234	6,498	22,732
Service Program for the Elderly		1,447		100,726	99,000	3,173		3,173
Special Alcohol Program		3,611		6,649	6,650	3,610		3,610
Special Bridge		147,488		64,052	51,506	160,034	20,306	180,340
Special Liability		42,667				42,667		42,667
Special Park and Recreation		3,197		799	3,347	649		649
Special Equipment Reserve		472,724		241,575	72,850	641,449	10,244	651,693
Special Noxious Weed		41,746			24,158	17,588		17,588
Special Highway		398,912		85,000	195,377	288,535		288,535
Special Machinery		322,411		100,000	179,423	242,988		242,988
Special Rural Fire Equipment		69,453		35,262	66,091	38,624	14,105	52,729
Emergency Telephone Service		102,983		49,896	38,164	114,715	379	115,094
Trusts:								
Motor Vehicle Operating	(2)	11,948	77	65,524	63,121	14,428	5,720	20,148
Prosecuting Attorney Training		2,937		1,440	773	3,604		3,604
Special Law Enforcement Trust		17,576		1,605	5,999	13,182		13,182
Register of Deeds Technology		33,897		8,456	6,615	35,738		35,738
Prosecuting Attorney Trust		5,694				5,694		5,694
Prosecuting Attorney Check Fees		8,289		530	128	8,691		8,691
Emergency Medical Service Grant		114				114		114
Criminal Interdiction		3,293				3,293		3,293
Community Development Block Grant				3,000	3,000			
LEPP Grant	(2)	7,073	1	1,070		8,144		8,144
Bridge Building - KDOT Exchange Program				407,777		407,777		407,777
Total Primary Government (1)		<u>2,821,676</u>	<u>2,610</u>	<u>7,197,922</u>	<u>6,255,287</u>	<u>3,766,921</u>	<u>379,044</u>	<u>4,145,965</u>

The notes to the financial statements are an integral part of this statement.

Greenwood County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2014

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Cash Items							1,903
Cash on Hand							800
Certificates of Deposit							825,000
Demand Deposits							685,042
State of Kansas Investment Pool							9,589,636
Less: Agency Funds						(	6,956,416)
Total Primary Government (1)							<u>4,145,965</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



**Note 1**      **Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

### **C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

#### **Departure from Generally Accepted Accounting Principles**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

### **D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the 2014 fiscal year.

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The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund  
Special Highway Fund  
Special Machinery Fund  
Special Rural Fire Equipment Fund  
Special Building Fund  
Special Bridge Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Greenwood, Kansas  
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Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

**Note 2**      **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations

Compliance with Kansas Budget Law

No violations

Compliance with Kansas Depository Security Law

No Violations

**Note 3**      **Detail Notes on All Funds and Account Groups**

**A. Assets:**

Deposits and Investments

The County held the following investment as of December 31, 2014:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Yr.</u>	<u>Rating</u>
Kansas Municipal Investment Pool	9,589,673	9,589,673	S&P AAf/S1+

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2014.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2014, the County's carrying amount of deposits was \$1,523,350 and the bank balance was \$1,584,830. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,316,129 was covered by

County of Greenwood, Kansas  
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federal depository insurance and \$268,701 was collateralized with securities held by the pledging financial institution's agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

Economic Development Loan Program

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2014, is presented below:

Balance	Loans	Loans		Balance
<u>1-1-14</u>	<u>Advanced</u>	<u>Forgiven</u>	<u>Repayments</u>	<u>12-31-14</u>
\$ 24,409			1,913	22,496

**B. Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

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*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the municipality's proportionate share of the net pension liability is \$5,069,755 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Legal Debt Limit

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Greenwood County assessed valuation at July 1, 2014 was \$61,625,950. There was no outstanding debt at December 31, 2014. The resulting legal debt margin was \$ 1,848,780. This debt limit calculation does not include the valuation of motor vehicles.

Capital Leases

The County is a party to one lease purchase agreement financing five fire trucks. Total unpaid principal balance at December 31, 2014 was in the amount of \$96,259. Details of the lease is displayed below.

Changes in long-term liabilities for the fiscal year were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance end of Year	Interest Paid
<u>Capital Leases:</u>									
5 Fire Trucks	3.21	7/25/2011	229,695	7/25/2016	142,157		45,898	96,259	4,563
Total Capital Leases			229,695		142,157	-	45,898	96,259	4,563
Total Long-Term Liabilities			<u>229,695</u>		<u>142,157</u>	<u>-</u>	<u>45,898</u>	<u>96,259</u>	<u>4,563</u>

County of Greenwood, Kansas  
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Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2015</u>	<u>2016</u>	<u>Totals</u>
<b>Principal:</b>			
Capital Leases:			
5 Fire Trucks	47,371	48,888	96,259
Total Capital Leases	47,371	48,888	96,259
Total Long-Term Liabilities	47,371	48,888	96,259
<b>Interest:</b>			
Capital Leases:			
5 Fire Trucks	3,090	1,574	4,664
Total Capital Leases	3,090	1,574	4,664
Total Long-Term Liabilities	3,090	1,574	4,664

Other Employee Benefits

Vacation and Sick Pay

An employee shall be permitted to accrue unused vacation time; provided, however, said accrual shall never exceed 120 hours. Unused vacation time exceeding the maximum amount which may be accrued shall be forfeited and the employee shall not be compensated for said unused vacation time. At the time of termination of said employee all unused accrued vacation shall be paid to employee. No employee may accumulate more than 720 hours of sick leave. Until termination of employment by reason of retirement, resignation or discharge without cause, the employee shall be paid for accumulated and unused sick leave as follows:

<u>Length of Employment Completed</u>	<u>Pay Factor Based on Wage At Time of Termination</u>
5 to 10 years	25% of accumulated hours
11 to 20 years	50% of accumulated hours
21 years or more	75% of accumulated hours

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 103,500
Ambulance Fund	Special Equipment Reserve Fund	93,000
Appraiser's Cost	Special Equipment Reserve Fund	15,000
Health Fund	County Building Fund	20,000
Health Fund	Special Equipment Reserve Fund	30,000
Special Auto Fund	General Fund	13,088
Road and Bridge Fund	Special Highway Fund	135,000

**Note 4 Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any,



of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Note 5**     **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 6**     **Closure and Postclosure Care Costs of Landfill**

The County operated a municipal solid waste landfill through the third quarter of 2001. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Final cover was completed during the 2002 fiscal year and the associated closure costs were incurred and paid during that same fiscal period. Engineering estimates of post closure costs over the remaining eighteen years of the original thirty year period are in the amount of \$166,849. Actual post closing costs may be higher due to inflation, changes in technology, or changes in regulations.

The county prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the county had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$166,849 would have been recognized.

The County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations. As of December 31, 2014 the County meets the criteria set forth by financial assurance test alternative IB.

The County is not required to currently accumulate funds to pay the future costs of post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues.

Greenwood County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 2,671,522		2,671,522	2,496,361	175,161
Special Revenue:					
Ambulance	509,200		509,200	483,109	26,091
Appraiser's Cost	277,262		277,262	268,388	8,874
Conservation District	16,500		16,500	16,500	
Direct Election	89,000		89,000	84,483	4,517
Economic Development	25,896		25,896	4,431	21,465
Extension Council	115,000		115,000	115,000	
Fair	11,750		11,750	11,750	
Health	269,583	629	270,212	211,325	58,887
Historical Society	7,500		7,500	7,500	
Mental Health	40,000		40,000	40,000	
Intellectual Disability	28,000		28,000	28,000	
Road and Bridge	1,672,606		1,672,606	1,460,814	211,792
Rural Fire District No. 1	211,000		211,000	206,182	4,818
Service Program for the Elderly	99,000		99,000	99,000	
Special Alcohol Program	6,655		6,655	6,650	5
Special Bridge	199,145		199,145	51,506	147,639
Special Liability	42,667		42,667		42,667
Special Park and Recreation	5,370		5,370	3,347	2,023
Special Noxious Weed	32,000		32,000	24,158	7,842
Emergency Telephone Service	121,000		121,000	38,164	82,836
Totals	<u>6,450,656</u>	<u>629</u>	<u>6,451,285</u>	<u>5,656,668</u>	<u>794,617</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 2,070,581	2,245,038	2,199,251	45,787	
Motor Vehicle Tax	244,553	250,491	241,145	9,346	
Recreational Vehicle Tax	4,511	3,816	4,383	( 567)	
Delinquent Tax	51,523	59,457	30,582	28,875	
16/20 M Truck Tax			19,572	( 19,572)	
Commercial Vehicle Tax		9,823		9,823	
In Lieu of Tax	27,977	30,195	27,000	3,195	
Mineral Production Tax	2,498	4,656	5,000	( 344)	
Interest on Tax	44,829	49,330	33,000	16,330	
Total Taxes	<u>2,446,472</u>	<u>2,652,806</u>	<u>2,559,933</u>	<u>92,873</u>	
Intergovernmental					
State Grant		47		47	
Local Alcoholic Liquor Tax	1,127	799	1,800	( 1,001)	
Total Intergovernmental	<u>1,127</u>	<u>846</u>	<u>1,800</u>	<u>( 954)</u>	
Licenses, Fees, and Permits					
Mortgage Registration	50,260	75,610	37,000	38,610	
Officer Fees	27,585	39,678	35,000	4,678	
Landfill Fees	21,295	15,754	7,500	8,254	
Diversion Fees	10,060		10,000	( 10,000)	
Sale of Recycling Materials		2,716		2,716	
Total Licenses, Fees, and Permits	<u>109,200</u>	<u>133,758</u>	<u>89,500</u>	<u>44,258</u>	
Use of Money and Property					
Interest on Investments	4,874	4,796	3,550	1,246	
Rent	49				
Total Use of Money and Property	<u>4,923</u>	<u>4,796</u>	<u>3,550</u>	<u>1,246</u>	
Transfers					
Operating Transfers In	12,467	13,088	12,500	588	
Miscellaneous					
Other	20,876	10,652		10,652	
Total Cash Receipts / Revenue	<u>2,595,065</u>	<u>2,815,946</u>	<u>2,667,283</u>	<u>148,663</u>	
Expenditures and Transfers					
General Government					
County Commission					
Personal Services	42,016	40,333	40,248	( 85)	
Contractual Services	313	5	3,000	2,995	
Commodities	133	36	2,100	2,064	
Employee Benefits	28,470	37,810	36,366	( 1,444)	
Total County Commission	<u>70,932</u>	<u>78,184</u>	<u>81,714</u>	<u>3,530</u>	
County Clerk					
Personal Services	78,566	60,361	72,379	12,018	
Contractual Services	4,834	2,765	7,025	4,260	
Commodities	3,910	2,413	6,000	3,587	
Capital Outlay		444	1,000	556	
Employee Benefits	36,665	34,041	46,796	12,755	
Reimbursed Expense	( 151)	( 201)		201	
Total County Clerk	<u>123,824</u>	<u>99,823</u>	<u>133,200</u>	<u>33,377</u>	
County Treasurer					
Personal Services	80,639	78,543	76,668	( 1,875)	
Contractual Services	11,532	13,796	12,770	( 1,026)	
Commodities	3,944	5,228	6,000	772	
Capital Outlay			1,545	1,545	
Employee Benefits	51,433	49,209	52,387	3,178	
Reimbursed Expense	( 1,484)	( 3,147)	( 70)	3,077	
Total County Treasurer	<u>146,064</u>	<u>143,629</u>	<u>149,300</u>	<u>5,671</u>	

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

			Current Year		
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
County Attorney					
Personal Services	\$	104,072	102,556	104,243	1,687
Contractual Services		4,802	10,563	13,800	3,237
Commodities		2,693	3,269	4,500	1,231
Capital Outlay		8,282	438		( 438)
Employee Benefits		44,304	44,094	47,715	3,621
Reimbursed Expense	(	370)	879)		879
Total County Attorney		163,783	160,041	170,258	10,217
Register of Deeds					
Personal Services		62,374	63,752	63,786	34
Contractual Services		3,325	2,552	4,063	1,511
Commodities		808	496	1,806	1,310
Employee Benefits		35,232	35,823	36,745	922
Reimbursed Expense	(	7,744)	3,456)	3,500)	( 44)
Total Register of Deeds		93,995	99,167	102,900	3,733
Unified Court					
Contractual Services		99,948	105,210	94,800	( 10,410)
Commodities		4,824	3,812	3,000	( 812)
Capital Outlay		6,186		5,000	5,000
Reimbursed Expense	(	6,219)	7,270)		7,270
Total Unified Court		104,739	101,752	102,800	1,048
Courthouse General					
Personal Services		50,090	55,684	51,090	( 4,594)
Contractual Services		236,738	267,297	278,110	10,813
Commodities		26,179	71,932	30,300	( 41,632)
Capital Outlay			43,106	50,500	7,394
Employee Benefits		17,016	18,637	20,200	1,563
Reimbursed Expense	(	653)	12,724)		12,724
Total Courthouse General		329,370	443,932	430,200	( 13,732)
County Counselor					
Contractual Services		25,650	25,750	25,750	
Professional Services					
Contractual Services		2,500	2,500	2,500	
Total General Government		1,060,857	1,154,778	1,198,622	43,844
Public Safety					
Sheriff					
Personal Services		712,672	716,625	678,391	( 38,234)
Contractual Services		111,791	90,429	114,500	24,071
Commodities		155,113	141,957	207,700	65,743
Capital Outlay		19,700			
Employee Benefits		363,037	364,418	426,879	62,461
Reimbursed Expense	(	234,300)	233,101)	231,800)	1,301
Total Sheriff		1,128,013	1,080,328	1,195,670	115,342
Juvenile Detention					
Contractual Services			2,380	15,000	12,620
Emergency Preparedness					
Personal Services		5,605	8,116	6,500	( 1,616)
Contractual Services		884	1,303	3,000	1,697
Commodities		736	122	1,000	878
Employee Benefits		1,124	1,107	3,500	2,393
Reimbursed Expense			25)		25
Total Emergency Preparedness		8,349	10,623	14,000	3,377
Crisis Centers					
Contractual Services		2,000	3,000		( 3,000)
Crime Victims Program				3,000	3,000
CASA				1,000	1,000
Total Crisis Centers		2,000	3,000	4,000	1,000
Total Public Safety		1,138,362	1,096,331	1,228,670	132,339

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Health				
Health Department				
Contractual Services	\$ 20,000			
Agriculture				
Noxious Weed				
Personal Services	30,001	38,878	30,568	( 8,310)
Contractual Services	10,284	10,291	13,280	2,989
Commodities	202,734	187,574	191,950	4,376
Employee Benefits	16,910	15,723	19,602	3,879
Reimbursed Expense	( 157,596)	( 170,873)	( 140,000)	30,873
Total Noxious Weed	<u>102,333</u>	<u>81,593</u>	<u>115,400</u>	<u>33,807</u>
Sanitation				
Landfill				
Personal Services	13,706	18,454	12,280	( 6,174)
Contractual Services	22,156	8,709	25,950	17,241
Commodities	3,703	4,805	3,712	( 1,093)
Employee Benefits	826	1,187	7,058	5,871
Total Landfill	<u>40,391</u>	<u>33,155</u>	<u>49,000</u>	<u>15,845</u>
Recycling				
Personal Services	7,309	7,751	5,016	( 2,735)
Contractual Services	2,195	1,105	6,150	5,045
Commodities	3,749	3,454	6,600	3,146
Employee Benefits	151	357	3,064	2,707
Reimbursed Expense		( 22)		22
Total Recycling	<u>13,404</u>	<u>12,645</u>	<u>20,830</u>	<u>8,185</u>
Household Hazardous Waste				
Contractual Services	494	10,180	8,600	( 1,580)
Commodities	4,877	3,179	400	( 2,779)
Total Household Hazardous Waste	<u>5,371</u>	<u>13,359</u>	<u>9,000</u>	<u>( 4,359)</u>
Total Sanitation	<u>59,166</u>	<u>59,159</u>	<u>78,830</u>	<u>19,671</u>
Social Services for Aged and Poor				
CASA	<u>1,000</u>	<u>1,000</u>		( 1,000)
Capital Expenditures				
Equipment				
Capital Outlay			50,000	50,000
Transfers				
Operating Transfers Out	<u>236,669</u>	<u>103,500</u>		( 103,500)
Total Expenditures and Transfers	<u>2,618,387</u>	<u>2,496,361</u>	<u>2,671,522</u>	<u>175,161</u>
Receipts Over (Under)				
Expenditures and Transfers	( 23,322)	319,585		
Unencumbered Cash, Beginning	<u>136,576</u>	<u>113,254</u>		
Unencumbered Cash, Ending	<u>113,254</u>	<u>432,839</u>		

## Ambulance Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	145,998	191,514	188,242	3,272
Motor Vehicle Tax		13,508	16,754	17,029	( 275)
Recreational Vehicle Tax		250	255	309	( 54)
Delinquent Tax		2,703	3,564	2,160	1,404
16/20 M Truck Tax				1,382	( 1,382)
Commercial Vehicle Tax			694		694
Total Taxes		<u>162,459</u>	<u>212,781</u>	<u>209,122</u>	<u>3,659</u>
Licenses, Fees, and Permits					
Service Fees		<u>306,379</u>	<u>282,379</u>	<u>300,000</u>	<u>( 17,621)</u>
Total Cash Receipts / Revenue		<u>468,838</u>	<u>495,160</u>	<u>509,122</u>	<u>( 13,962)</u>
Expenditures and Transfers					
Public Safety					
Personal Services		225,417	210,501	225,465	14,964
Contractual Services		51,692	43,224	71,000	27,776
Commodities		35,539	39,563	52,000	12,437
Capital Outlay		578		50,000	50,000
Employee Benefits		104,743	101,898	113,735	11,837
Reimbursed Expense	(	<u>7,095)</u>	<u>( 5,077)</u>	<u>( 3,000)</u>	<u>2,077</u>
Total Public Safety		<u>410,874</u>	<u>390,109</u>	<u>509,200</u>	<u>119,091</u>
Transfers					
Operating Transfers Out		<u>30,000</u>	<u>93,000</u>		<u>( 93,000)</u>
Total Expenditures and Transfers		<u>440,874</u>	<u>483,109</u>	<u>509,200</u>	<u>26,091</u>
Receipts Over (Under)					
Expenditures and Transfers		27,964	12,051		
Unencumbered Cash, Beginning	(	<u>10,918)</u>	<u>17,046</u>		
Unencumbered Cash, Ending		<u>17,046</u>	<u>29,097</u>		

Appraiser's Cost Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	236,728	248,673	243,509	5,164
Motor Vehicle Tax		28,924	28,586	27,528	1,058
Recreational Vehicle Tax		537	436	500	( 64)
Delinquent Tax		5,620	6,318	3,491	2,827
16/20 M Truck Tax				2,234	( 2,234)
Commercial Vehicle Tax			1,121		1,121
Total Cash Receipts / Revenue		<u>271,809</u>	<u>285,134</u>	<u>277,262</u>	<u>7,872</u>
Expenditures and Transfers					
General Government					
Personal Services		146,960	139,916	144,496	4,580
Contractual Services		29,785	28,709	33,000	4,291
Commodities		7,250	7,886	10,000	2,114
Capital Outlay				1,000	1,000
Employee Benefits		86,214	82,169	92,026	9,857
Reimbursed Expense	(	8,552)	( 5,292)	( 3,260)	2,032
Total General Government		<u>261,657</u>	<u>253,388</u>	<u>277,262</u>	<u>23,874</u>
Transfers					
Operating Transfers Out			15,000		( 15,000)
Total Expenditures and Transfers		<u>261,657</u>	<u>268,388</u>	<u>277,262</u>	<u>8,874</u>
Receipts Over (Under)					
Expenditures and Transfers		10,152	16,746		
Unencumbered Cash, Beginning		6,413	16,796		
Prior Year Encumbr. Cancelled		<u>231</u>	<u>411</u>		
Unencumbered Cash, Ending		<u>16,796</u>	<u>33,953</u>		

Greenwood County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	14,532	14,582	14,272	310
Motor Vehicle Tax		1,803	1,768	1,689	79
Recreational Vehicle Tax		33	27	31	( 4)
Delinquent Tax		352	387	214	173
16/20 M Truck Tax				137	( 137)
Commercial Vehicle Tax			69		69
Total Cash Receipts / Revenue		<u>16,720</u>	<u>16,833</u>	<u>16,343</u>	<u>490</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	
Total Expenditures and Transfers		<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		220	333		
Unencumbered Cash, Beginning		<u>161</u>	<u>381</u>		
Unencumbered Cash, Ending		<u>381</u>	<u>714</u>		



Greenwood County, Kansas  
County Building Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 7 of 40

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 80,000	20,000
Total Cash Receipts / Revenue	<u>80,000</u>	<u>20,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay		5,242
Total Expenditures and Transfers		<u>5,242</u>
Receipts Over (Under)		
Expenditures and Transfers	80,000	14,758
Unencumbered Cash, Beginning	428,985	508,985
Prior Year Encumbr. Cancelled		<u>2,121</u>
Unencumbered Cash, Ending	<u>508,985</u>	<u>525,864</u>

Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	70,116	68,845	67,228	1,617
Motor Vehicle Tax		9,069	8,861	8,181	680
Recreational Vehicle Tax		165	135	149	( 14)
Delinquent Tax		1,432	1,828	1,038	790
16/20 M Truck Tax				664	( 664)
Commercial Vehicle Tax			333		333
Total Cash Receipts / Revenue		<u>80,782</u>	<u>80,002</u>	<u>77,260</u>	<u>2,742</u>
Expenditures and Transfers					
General Government					
Personal Services		20,300	34,839	26,868	( 7,971)
Contractual Services		23,058	38,022	52,750	14,728
Commodities		3,979	5,499	5,000	( 499)
Employee Benefits		4,270	6,123	4,382	( 1,741)
Reimbursed Expense	(	10)			
Total General Government		<u>51,597</u>	<u>84,483</u>	<u>89,000</u>	<u>4,517</u>
Transfers					
Operating Transfers Out		<u>15,000</u>			
Total Expenditures and Transfers		<u>66,597</u>	<u>84,483</u>	<u>89,000</u>	<u>4,517</u>
Receipts Over (Under)					
Expenditures and Transfers		14,185	( 4,481)		
Unencumbered Cash, Beginning		18,492	32,910		
Prior Year Encumbr. Cancelled		<u>233</u>			
Unencumbered Cash, Ending		<u>32,910</u>	<u>28,429</u>		

Greenwood County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 17,470	455		455
Motor Vehicle Tax	5,183	2,877	2,013	864
Recreational Vehicle Tax	95	44	37	7
Delinquent Tax	898	677	255	422
16/20 M Truck Tax			163	( 163)
Commercial Vehicle Tax		82		82
Total Cash Receipts / Revenue	<u>23,646</u>	<u>4,135</u>	<u>2,468</u>	<u>1,667</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	28,020	4,431	24,836	20,405
Commodities	245		1,060	1,060
Employee Benefits	76			
Reimbursed Expense	( 4,369)			
Total Expenditures and Transfers	<u>23,972</u>	<u>4,431</u>	<u>25,896</u>	<u>21,465</u>
Receipts Over (Under)				
Expenditures and Transfers	( 326)	( 296)		
Unencumbered Cash, Beginning	27,683	27,458		
Prior Year Encumbr. Cancelled	101			
Unencumbered Cash, Ending	<u>27,458</u>	<u>27,162</u>		

Greenwood County, Kansas  
Economic Development Loan Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Loan Repayment	\$ 5,335	1,794
Total Cash Receipts / Revenue	<u>5,335</u>	<u>1,794</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	5,335	1,794
Unencumbered Cash, Beginning	<u>58,820</u>	<u>64,155</u>
Unencumbered Cash, Ending	<u>64,155</u>	<u>65,949</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 101,336	101,588	99,416	2,172
Motor Vehicle Tax	12,585	12,328	11,786	542
Recreational Vehicle Tax	233	188	214	( 26)
Delinquent Tax	2,450	2,702	1,495	1,207
16/20 M Truck Tax			957	( 957)
Commercial Vehicle Tax		480		480
Total Cash Receipts / Revenue	<u>116,604</u>	<u>117,286</u>	<u>113,868</u>	<u>3,418</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	
Total Expenditures and Transfers	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,604	2,286		
Unencumbered Cash, Beginning	<u>1,129</u>	<u>2,733</u>		
Unencumbered Cash, Ending	<u>2,733</u>	<u>5,019</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	10,454	10,383	10,141	242
Motor Vehicle Tax		1,203	1,251	1,217	34
Recreational Vehicle Tax		22	19	22	( 3)
Delinquent Tax		236	270	154	116
16/20 M Truck Tax				99	( 99)
Commercial Vehicle Tax			50		50
Total Cash Receipts / Revenue		<u>11,915</u>	<u>11,973</u>	<u>11,633</u>	<u>340</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>11,750</u>	<u>11,750</u>	<u>11,750</u>	
Total Expenditures and Transfers		<u>11,750</u>	<u>11,750</u>	<u>11,750</u>	
Receipts Over (Under)					
Expenditures and Transfers		165	223		
Unencumbered Cash, Beginning		<u>108</u>	<u>273</u>		
Unencumbered Cash, Ending		<u>273</u>	<u>496</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	160,171	150,583	148,219	2,364
Motor Vehicle Tax		8,013	16,845	18,745	( 1,900)
Recreational Vehicle Tax		149	255	341	( 86)
Delinquent Tax		1,641	3,227	2,377	850
16/20 M Truck Tax				1,521	( 1,521)
Commercial Vehicle Tax			764		764
Total Taxes		<u>169,974</u>	<u>171,674</u>	<u>171,203</u>	<u>471</u>
Intergovernmental					
Federal Financial Assistance		42,950	40,722		40,722
State Grant		16,349	11,907	52,000	( 40,093)
Contracts with Other Governments		798			
Total Intergovernmental		<u>60,097</u>	<u>52,629</u>	<u>52,000</u>	<u>629</u>
Licenses, Fees, and Permits					
Service Fees		45,505	78,444	46,380	32,064
Total Cash Receipts / Revenue		<u>275,576</u>	<u>302,747</u>	<u>269,583</u>	<u>33,164</u>
Expenditures and Transfers					
Health					
Personal Services		123,730	77,489	135,051	57,562
Contractual Services		15,566	11,540	21,490	9,950
Commodities		37,309	37,736	46,691	8,955
Capital Outlay				1,200	1,200
Employee Benefits		54,708	34,996	65,151	30,155
Reimbursed Expense	(	25,741)	( 436)		436
Total Health		<u>205,572</u>	<u>161,325</u>	<u>269,583</u>	<u>108,258</u>
Transfers					
Operating Transfers Out			50,000		( 50,000)
Budget Credit				629	629
Total Expenditures and Transfers		<u>205,572</u>	<u>211,325</u>	<u>270,212</u>	<u>58,887</u>
Receipts Over (Under)					
Expenditures and Transfers		70,004	91,422		
Unencumbered Cash, Beginning	(	65,517)	4,507		
Prior Year Encumbr. Cancelled		20			
Unencumbered Cash, Ending		<u>4,507</u>	<u>95,929</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	6,608	6,682	6,501	181
Motor Vehicle Tax		787	802	768	34
Recreational Vehicle Tax		15	12	14	( 2)
Delinquent Tax		144	172	98	74
16/20 M Truck Tax				62	( 62)
Commercial Vehicle Tax			31		31
Total Cash Receipts / Revenue		<u>7,554</u>	<u>7,699</u>	<u>7,443</u>	<u>256</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Total Expenditures and Transfers		<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		54	199		
Unencumbered Cash, Beginning		<u>65</u>	<u>119</u>		
Unencumbered Cash, Ending		<u>119</u>	<u>318</u>		



## Mental Health Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	39,694	34,685	33,852	833
Motor Vehicle Tax		4,921	4,828	4,618	210
Recreational Vehicle Tax		91	74	84	( 10)
Delinquent Tax		964	1,049	586	463
16/20 M Truck Tax				375	( 375)
Commercial Vehicle Tax			188		188
Total Cash Receipts / Revenue		<u>45,670</u>	<u>40,824</u>	<u>39,515</u>	<u>1,309</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>45,000</u>	<u>40,000</u>	<u>40,000</u>	
Total Expenditures and Transfers		<u>45,000</u>	<u>40,000</u>	<u>40,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		670	824		
Unencumbered Cash, Beginning		<u>440</u>	<u>1,110</u>		
Unencumbered Cash, Ending		<u>1,110</u>	<u>1,934</u>		

Greenwood County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,654	24,788	24,224	564
Motor Vehicle Tax		3,063	3,000	2,869	131
Recreational Vehicle Tax		57	46	52	( 6)
Delinquent Tax		601	658	364	294
16/20 M Truck Tax				233	( 233)
Commercial Vehicle Tax			117		117
Total Cash Receipts / Revenue		<u>28,375</u>	<u>28,609</u>	<u>27,742</u>	<u>867</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Total Expenditures and Transfers		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		375	609		
Unencumbered Cash, Beginning		<u>274</u>	<u>649</u>		
Unencumbered Cash, Ending		<u>649</u>	<u>1,258</u>		

## Road and Bridge Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	964,674	1,024,490	1,002,723	21,767
Motor Vehicle Tax		125,473	118,573	112,153	6,420
Recreational Vehicle Tax		2,324	1,808	2,038	( 230)
Delinquent Tax		24,166	26,324	14,223	12,101
16/20 M Truck Tax				9,103	( 9,103)
Commercial Vehicle Tax			4,568		4,568
Total Taxes		<u>1,116,637</u>	<u>1,175,763</u>	<u>1,140,240</u>	<u>35,523</u>
Intergovernmental					
Special City & County Highway		<u>388,130</u>	<u>406,302</u>	<u>386,900</u>	<u>19,402</u>
Total Cash Receipts / Revenue		<u>1,504,767</u>	<u>1,582,065</u>	<u>1,527,140</u>	<u>54,925</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		328,359	342,814	339,662	( 3,152)
Contractual Services		79,771	97,690	66,550	( 31,140)
Commodities		697,628	778,714	1,088,176	309,462
Capital Outlay		50,000	11,996	100,000	88,004
Employee Benefits		200,143	190,520	228,218	37,698
Reimbursed Expense	(	<u>144,939</u>	<u>( 145,920)</u>	<u>( 150,000)</u>	<u>( 4,080)</u>
Total Maintenance		<u>1,210,962</u>	<u>1,275,814</u>	<u>1,672,606</u>	<u>396,792</u>
Transfers					
Operating Transfers Out		<u>295,129</u>	<u>185,000</u>		<u>( 185,000)</u>
Total Expenditures and Transfers		<u>1,506,091</u>	<u>1,460,814</u>	<u>1,672,606</u>	<u>211,792</u>
Receipts Over (Under)					
Expenditures and Transfers	(	1,324)	121,251		
Unencumbered Cash, Beginning		<u>327,102</u>	<u>325,778</u>		
Unencumbered Cash, Ending		<u>325,778</u>	<u>447,029</u>		

Greenwood County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

			Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 182,231	191,043	186,625	4,418	
Motor Vehicle Tax	18,551	17,333	16,685	648	
Recreational Vehicle Tax	383	302	332	( 30)	
Delinquent Tax	3,194	4,789	1,832	2,957	
16/20 M Truck Tax			2,380	( 2,380)	
Commercial Vehicle Tax		887		887	
Total Cash Receipts / Revenue	<u>204,359</u>	<u>214,354</u>	<u>207,854</u>	<u>6,500</u>	
Expenditures and Transfers					
Public Safety					
Personal Services	25,222	34,797	32,445	( 2,352)	
Contractual Services	32,576	28,450	30,000	1,550	
Commodities	63,777	65,326	48,746	( 16,580)	
Capital Outlay	67,833	71,660	91,000	19,340	
Employee Benefits	4,452	5,949	8,809	2,860	
Reimbursed Expense	( 1,095)				
Total Public Safety	<u>192,765</u>	<u>206,182</u>	<u>211,000</u>	<u>4,818</u>	
Transfers					
Operating Transfers Out	12,000				
Total Expenditures and Transfers	<u>204,765</u>	<u>206,182</u>	<u>211,000</u>	<u>4,818</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 406)	8,172			
Unencumbered Cash, Beginning	8,368	8,062			
Prior Year Encumbr. Cancelled	100				
Unencumbered Cash, Ending	<u>8,062</u>	<u>16,234</u>			

Service Program for the Elderly Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	83,292	88,106	86,346	1,760
Motor Vehicle Tax		9,230	9,963	9,708	255
Recreational Vehicle Tax		170	152	176	( 24)
Delinquent Tax		1,712	2,110	1,231	879
16/20 M Truck Tax				788	( 788)
Commercial Vehicle Tax			395		395
Total Cash Receipts / Revenue		<u>94,404</u>	<u>100,726</u>	<u>98,249</u>	<u>2,477</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		93,700	99,000	99,000	
Total Expenditures and Transfers		<u>93,700</u>	<u>99,000</u>	<u>99,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		704	1,726		
Unencumbered Cash, Beginning		<u>743</u>	<u>1,447</u>		
Unencumbered Cash, Ending		<u>1,447</u>	<u>3,173</u>		

Greenwood County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 8,356	6,649	4,400	2,249
Total Cash Receipts / Revenue	<u>8,356</u>	<u>6,649</u>	<u>4,400</u>	<u>2,249</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>6,500</u>	<u>6,650</u>	<u>6,655</u>	<u>5</u>
Total Expenditures and Transfers	<u>6,500</u>	<u>6,650</u>	<u>6,655</u>	<u>5</u>
Receipts Over (Under)				
Expenditures and Transfers	1,856	( 1)		
Unencumbered Cash, Beginning	<u>1,755</u>	<u>3,611</u>		
Unencumbered Cash, Ending	<u>3,611</u>	<u>3,610</u>		

Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	28,128	59,690	58,721	969
Motor Vehicle Tax		3,284	3,390	3,276	114
Recreational Vehicle Tax		61	52	60	( 8)
Delinquent Tax		788	787	415	372
16/20 M Truck Tax				266	( 266)
Commercial Vehicle Tax			133		133
Total Cash Receipts / Revenue		<u>32,261</u>	<u>64,052</u>	<u>62,738</u>	<u>1,314</u>
Expenditures and Transfers					
Public Works					
Contractual Services		26,267	51,506	80,000	28,494
Commodities		5,562		119,145	119,145
Reimbursed Expense	(	12,426)			
Total Expenditures and Transfers		<u>19,403</u>	<u>51,506</u>	<u>199,145</u>	<u>147,639</u>
Receipts Over (Under)					
Expenditures and Transfers		12,858	12,546		
Unencumbered Cash, Beginning		<u>134,630</u>	<u>147,488</u>		
Unencumbered Cash, Ending		<u>147,488</u>	<u>160,034</u>		

## Special Liability Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
General Government				
Contractual Services				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		42,667	42,667	
Unencumbered Cash, Ending		42,667	42,667	



Greenwood County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,127	799	1,800	( 1,001)
Total Cash Receipts / Revenue	<u>1,127</u>	<u>799</u>	<u>1,800</u>	<u>( 1,001)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		3,347	5,370	2,023
Total Expenditures and Transfers		<u>3,347</u>	<u>5,370</u>	<u>2,023</u>
Receipts Over (Under)				
Expenditures and Transfers	1,127	( 2,548)		
Unencumbered Cash, Beginning	<u>2,070</u>	<u>3,197</u>		
Unencumbered Cash, Ending	<u>3,197</u>	<u>649</u>		

Greenwood County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 191,668	241,500
Miscellaneous		
Sale of Surplus Property	9,369	
Other		75
Total Miscellaneous	9,369	75
Total Cash Receipts / Revenue	201,037	241,575
Expenditures and Transfers		
General Government		
Capital Outlay	26,574	12,283
Public Safety		
Capital Outlay	202,495	59,847
Equipment		
General Government		720
Total Expenditures and Transfers	229,069	72,850
Receipts Over (Under)		
Expenditures and Transfers	( 28,032)	168,725
Unencumbered Cash, Beginning	500,756	472,724
Unencumbered Cash, Ending	472,724	641,449

Greenwood County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 10,000			
Total Cash Receipts / Revenue	<u>10,000</u>			
Expenditures and Transfers				
Agriculture				
Capital Outlay		24,158	32,000	7,842
Total Expenditures and Transfers		<u>24,158</u>	<u>32,000</u>	<u>7,842</u>
Receipts Over (Under)				
Expenditures and Transfers	10,000	( 24,158 )		
Unencumbered Cash, Beginning	<u>31,746</u>	<u>41,746</u>		
Unencumbered Cash, Ending	<u>41,746</u>	<u>17,588</u>		

Greenwood County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 172,565	85,000
Total Cash Receipts / Revenue	<u>172,565</u>	<u>85,000</u>
Expenditures and Transfers		
Public Works		
Contractual Services	181,200	195,377
Total Expenditures and Transfers	<u>181,200</u>	<u>195,377</u>
Receipts Over (Under)		
Expenditures and Transfers	( 8,635)	( 110,377)
Unencumbered Cash, Beginning	407,547	398,912
Unencumbered Cash, Ending	<u>398,912</u>	<u>288,535</u>

Greenwood County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 122,565	100,000
Miscellaneous		
Sale of Surplus Property	14,155	
Total Cash Receipts / Revenue	<u>136,720</u>	<u>100,000</u>
Expenditures and Transfers		
Public Works		
Contractual Services		872
Capital Outlay	184,166	178,551
Total Public Works	<u>184,166</u>	<u>179,423</u>
Equipment		
Public Works	284	
Total Expenditures and Transfers	<u>184,450</u>	<u>179,423</u>
Receipts Over (Under)		
Expenditures and Transfers	( 47,730)	( 79,423)
Unencumbered Cash, Beginning	370,141	322,411
Unencumbered Cash, Ending	<u>322,411</u>	<u>242,988</u>

Greenwood County, Kansas  
Special Rural Fire Equipment Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 389,158	23,262
Transfers		
Operating Transfers In	12,000	
Miscellaneous		
Other		12,000
Total Cash Receipts / Revenue	401,158	35,262
Expenditures and Transfers		
Public Safety		
Capital Outlay	402,853	66,091
Total Expenditures and Transfers	402,853	66,091
Receipts Over (Under)		
Expenditures and Transfers	( 1,695 )	( 30,829 )
Unencumbered Cash, Beginning	71,148	69,453
Unencumbered Cash, Ending	69,453	38,624

Greenwood County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$	49,855	49,896	45,000
Total Cash Receipts / Revenue		<u>49,855</u>	<u>49,896</u>	<u>45,000</u>
				<u>4,896</u>
Expenditures and Transfers				
Public Safety				
Contractual Services		12,872	17,723	( 17,723)
Commodities			11,992	( 11,992)
Capital Outlay		20,232	8,449	121,000
Total Expenditures and Transfers		<u>33,104</u>	<u>38,164</u>	<u>121,000</u>
				<u>82,836</u>
Receipts Over (Under)				
Expenditures and Transfers		16,751	11,732	
Unencumbered Cash, Beginning		<u>86,232</u>	<u>102,983</u>	
Unencumbered Cash, Ending		<u>102,983</u>	<u>114,715</u>	

Greenwood County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 62,636	65,516
Miscellaneous		
Other		8
Total Cash Receipts / Revenue	<u>62,636</u>	<u>65,524</u>
Expenditures and Transfers		
General Government		
Personal Services	31,655	29,951
Contractual Services	298	70
Commodities	1,905	1,577
Employee Benefits	17,735	17,759
Reimbursed Expense	( 700)	676
Total General Government	<u>50,893</u>	<u>50,033</u>
Transfers		
Operating Transfers Out	<u>12,467</u>	<u>13,088</u>
Total Expenditures and Transfers	<u>63,360</u>	<u>63,121</u>
Receipts Over (Under)		
Expenditures and Transfers	( 724)	2,403
Unencumbered Cash, Beginning	12,672	11,948
Prior Year Encumbr. Cancelled		<u>77</u>
Unencumbered Cash, Ending	<u>11,948</u>	<u>14,428</u>



Greenwood County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 31 of 40

For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,569	1,440
Total Cash Receipts / Revenue	<u>1,569</u>	<u>1,440</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>775</u>	<u>773</u>
Total Expenditures and Transfers	<u>775</u>	<u>773</u>
Receipts Over (Under)		
Expenditures and Transfers	794	667
Unencumbered Cash, Beginning	<u>2,143</u>	<u>2,937</u>
Unencumbered Cash, Ending	<u><u>2,937</u></u>	<u><u>3,604</u></u>

Greenwood County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,505	
Miscellaneous		
Sale of Confiscations	2,248	1,605
Total Cash Receipts / Revenue	<u>8,753</u>	<u>1,605</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		600
Commodities	2,242	5,399
Capital Outlay	1,700	
Total Expenditures and Transfers	<u>3,942</u>	<u>5,999</u>
Receipts Over (Under)		
Expenditures and Transfers	4,811	( 4,394)
Unencumbered Cash, Beginning	<u>12,765</u>	<u>17,576</u>
Unencumbered Cash, Ending	<u><u>17,576</u></u>	<u><u>13,182</u></u>

Greenwood County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,958	8,456
Total Cash Receipts / Revenue	<u>8,958</u>	<u>8,456</u>
Expenditures and Transfers		
General Government		
Contractual Services	3,100	5,161
Commodities	<u>1,918</u>	<u>1,454</u>
Total Expenditures and Transfers	<u>5,018</u>	<u>6,615</u>
Receipts Over (Under)		
Expenditures and Transfers	3,940	1,841
Unencumbered Cash, Beginning	<u>29,957</u>	<u>33,897</u>
Unencumbered Cash, Ending	<u><u>33,897</u></u>	<u><u>35,738</u></u>

Greenwood County, Kansas  
Prosecuting Attorney Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,180	
Total Cash Receipts / Revenue	<u>1,180</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,180	
Unencumbered Cash, Beginning	<u>4,514</u>	<u>5,694</u>
Unencumbered Cash, Ending	<u><u>5,694</u></u>	<u><u>5,694</u></u>

Greenwood County, Kansas  
Prosecuting Attorney Check Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 750	530
Total Cash Receipts / Revenue	<u>750</u>	<u>530</u>
Expenditures and Transfers		
General Government		
Contractual Services		128
Total Expenditures and Transfers		<u>128</u>
Receipts Over (Under)		
Expenditures and Transfers	750	402
Unencumbered Cash, Beginning	<u>7,539</u>	<u>8,289</u>
Unencumbered Cash, Ending	<u><u>8,289</u></u>	<u><u>8,691</u></u>

Greenwood County, Kansas  
Emergency Medical Service Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	114	114
Unencumbered Cash, Ending	114	114

Greenwood County, Kansas  
Criminal Interdiction Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	3,293	3,293
Unencumbered Cash, Ending	3,293	3,293

Greenwood County, Kansas  
Community Development Block Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	3,000
Total Cash Receipts / Revenue		3,000
Expenditures and Transfers		
General Government		
Contractual Services		3,000
Total Expenditures and Transfers		3,000
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		



Greenwood County, Kansas  
 Bridge Building - KDOT Exchange Program Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	407,777
Total Cash Receipts / Revenue		407,777
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		407,777
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		407,777

Greenwood County, Kansas  
LEPP Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Permits	\$ 1,490	1,070
Total Cash Receipts / Revenue	<u>1,490</u>	<u>1,070</u>
Expenditures and Transfers		
Health		
Contractual Services	837	
Commodities	<u>106</u>	
Total Expenditures and Transfers	<u>943</u>	
Receipts Over (Under)		
Expenditures and Transfers	547	1,070
Unencumbered Cash, Beginning	6,526	7,073
Prior Year Encumbr. Cancelled	<u>1</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>7,073</u></u>	<u><u>8,144</u></u>

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Climax City General	\$	5,712	5,712	
Eureka City General		523,534	523,534	
Eureka City Bond and Interest		75,086	75,086	
Eureka City Library		73,429	73,429	
Eureka City Special Water		4,675	4,675	
Fall River City General		25,394	25,394	
Fall River City Library		1,076	1,076	
Fall River City Bond and Interest		8,157	8,157	
Fall River City Spec Mowing		1,100	1,100	
Hamilton City General		32,763	32,763	
Hamilton City Library		7,995	7,995	
Hamilton City Police and Fire		1,048	1,048	
Climax Prepaid Expense		232,383	232,383	
Madison City Bond and Interest		61,862	61,862	
Madison City Library		26,520	26,520	
Neal City Lights		730	730	
Severy City General		59,168	59,168	
Severy City Cemetery		5,684	5,684	
Severy City Employee Benefit		15,345	15,345	
Virgil City General		14,002	14,002	
Virgil City Sewer		144	144	
Subtotal Cities		<u>1,175,807</u>	<u>1,175,807</u>	
Townships:				
Bachelor Township General		2,488	2,488	
Bachelor Township Road	777	46,836	46,055	1,558
Bachelor Township Noxious Weed		2,315	2,315	
Eureka Township General		5,457	5,457	
Eureka Township Road	502	66,036	65,531	1,007
Fall River Township General		4,293	4,293	
Fall River Township Road	510	44,295	43,782	1,023
Janesville Township General		5,611	5,611	
Janesville Township Road	1,369	184,826	183,450	2,745
Lane Township General		2,038	2,038	
Lane Township Road	433	46,714	46,278	869
Madison Township General		10,797	10,797	
Madison Township Road	1,290	143,600	142,304	2,586
Madison Township Noxious Weed		11,174	11,174	
Madison Township Cemetery		40,155	40,155	
Otter Creek Township General		3,983	3,983	
Otter Creek Township Road	740	90,696	89,952	1,484
Pleasant Grove Township General		2,070	2,070	
Pleasant Grove Township Road	436	30,966	30,528	874
Pleasant Grove Township Noxious Weed		1,792	1,792	
Pleasant Grove Township Cemetery		2,408	2,408	
Quincy Township General		1,434	1,434	
Quincy Township Road	486	28,648	28,159	975
Quincy Township Noxious Weed		2,519	2,519	
Quincy Township Cemetery		3,269	3,269	

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Salem Township General		4,430	4,430	
Salem Township Road	386	20,319	19,931	774
South Salem Township General		1,818	1,818	
South Salem Township Road	515	42,110	41,592	1,033
South Salem Township Cemetery		6,688	6,688	
South Salem Township Hall		1,911	1,911	
South Salem Township Special Road		25	25	
Salt Springs Township General		1,024	1,024	
Salt Springs Township Road	460	64,289	63,827	922
Salt Springs Township Cemetery		3,987	3,987	
Shell Rock Township General		2,913	2,913	
Shell Rock Township Road	859	84,553	83,690	1,722
Shell Rock Township Cemetery		3,474	3,474	
Spring Creek Township General		2,935	2,935	
Spring Creek Township Road	391	32,958	32,565	784
Spring Creek Township Noxious Weed		1,353	1,353	
Spring Creek Township Cemetery		4,643	4,643	
Spring Creek Township Hall		1,565	1,565	
Twin Grove Township General		10,783	10,783	
Twin Grove Township Road	777	63,176	62,395	1,558
Twin Grove Township Noxious Weed		2,471	2,471	
Twin Grove Township Hall		3,275	3,275	
Subtotal Townships	<u>9,931</u>	<u>1,145,120</u>	<u>1,135,137</u>	<u>19,914</u>
Schools:				
USD No. 205 General		10,487	10,392	95
USD No. 205 Capital Outlay		3,181	3,181	
USD No. 205 Bond and Interest		2,773	2,773	
USD No. 205 Supplemental General		13,904	13,904	
USD No. 205 General		98	98	
USD No. 245 General		29,293	29,028	265
USD No. 245 Capital Outlay		5,664	5,664	
USD No. 245 Supplemental General		36,530	36,530	
USD No. 245 General		274	274	
USD No. 282 General		60,250	60,244	6
USD No. 282 Capital Outlay		34	34	
USD No. 282 Supplemental General		121,671	121,671	
USD No. 282 General		242	242	
USD No. 386 General		260,199	259,364	835
USD No. 386 Supplemental General		392,357	392,357	
USD No. 389 General		485,554	485,189	365
USD No. 389 Capital Outlay		57,479	57,479	
USD No. 389 Recreation		102,295	102,295	
USD No. 389 Bond and Interest		421,753	421,753	
USD No. 389 Supplemental General		864,496	864,496	
USD No. 389 General		2,014	2,014	
USD No. 386 General		862	862	
USD No. 390 General		181,534	180,913	621
USD No. 390 Capital Outlay		9,987	9,987	
USD No. 390 Recreation		4,984	4,984	

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD No. 390 General		294,365	294,365	
USD No. 484 Recreation		3,632	3,632	
USD No. 484 General		41,403	41,395	8
USD No. 484 Capital Outlay		453	453	
USD No. 484 Supplemental General		64,262	64,262	
USD No. 492 General		24,316	24,221	95
USD No. 484 Capital Outlay		4,885	4,885	
USD No. 484 Supplemental General		36,003	36,003	
USD No. 484 Bond and Interest		12,801	12,801	
USD No. 492 General		98	98	
USD No. 390 General		641	641	
USD No. 484 General		402	402	
Subtotal Schools		<u>3,551,176</u>	<u>3,548,886</u>	<u>2,290</u>
Cemeteries:				
Piedmont Cemetery	13	5,410	5,397	26
Otter Creek Cemetery		2,837	2,837	
Virgil Cemetery		7,445	7,445	
Caley Cemetery		414	414	
Janesville Cemetery		3,121	3,121	
Subtotal Cemeteries	<u>13</u>	<u>19,227</u>	<u>19,214</u>	<u>26</u>
Watershed Districts:				
Watershed No. 18 General		1,141	1,141	
Watershed No. 21 General		52,966	52,966	
Watershed No. 24 General	663	64,006	63,987	682
Watershed No. 47 General		36	36	
Watershed No. 48 General		1,077	1,077	
Watershed No. 72 General		20,609	20,609	
Watershed No. 76 General		403	403	
Watershed No. 83 General	3	20,248	20,251	
Watershed No. 97 General		1,483	1,483	
Subtotal Watershed Districts	<u>666</u>	<u>161,969</u>	<u>161,953</u>	<u>682</u>
Regional Library:				
SEK Library General		78,685	78,685	
SEK Library Employee Benefits		5,892	5,892	
Subtotal Regional Library		<u>84,577</u>	<u>84,577</u>	
Total Subdivisions	<u>10,610</u>	<u>6,137,876</u>	<u>6,125,574</u>	<u>22,912</u>
State Funds:				
State Educational Building		69,429	69,429	
State Institutional Building		34,714	34,714	
Total State Funds		<u>104,143</u>	<u>104,143</u>	
Other Agency Funds:				
Payroll Clearing	24,800	1,594,050	1,605,065	13,785
Motor Vehicle Licenses	4,960	523,428	523,436	4,952
Driver License Fees	124	11,951	11,971	104
Game Licenses	19			19

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cereal Malt Beverage Licenses	400	300	375	325
Heritage Trust	161	3,305	2,550	916
Unclaimed Money	143			143
Stray Animal	39	1,182	100	1,121
Township/City Prepaids	6,251		2,441	3,810
Clerk of Court Release	512	4,858	5,086	284
Sales Tax	11,358	233,315	229,053	15,620
Confiscated Cash Holding - Sheriff	1,900	2,243		4,143
State Election Fees		70	70	
Oil & Gas Depletion Fund	63,020	29,301		92,321
Treasurer's Holding Account		5,392	5,392	
Neighborhood Revitalization		11,016	11,016	
Total Other Agency Funds	<u>113,687</u>	<u>2,420,411</u>	<u>2,396,555</u>	<u>137,543</u>
Distributable Funds:				
Current Tax	6,452,515	9,896,403	9,913,833	6,435,085
Delinquent Tax	95,691	245,843	264,254	77,280
Motor Vehicle Tax	233,984	1,048,863	1,054,562	228,285
Recreational Vehicle Tax	2,517	15,861	15,952	2,426
Countywide Sales Tax	55,825	657,345	661,869	51,301
Mineral Production Tax		9,313	9,313	
In Lieu of Tax		3,776	3,776	
Special City and County Highw		446,318	446,318	
Commercial Vehicle Tax		92,843	91,260	1,583
Total Distributable Funds	<u>6,840,532</u>	<u>12,416,565</u>	<u>12,461,137</u>	<u>6,795,960</u>
Total Agency Funds	<u>6,964,829</u>	<u>21,078,995</u>	<u>21,087,409</u>	<u>6,956,415</u>

County of Greenwood, Kansas  
Reconciliation of 2013 Tax Roll  
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	10,137,674
Add: Supplemental Tax Roll		35,392
Deduct: Taxes Abated		<u>(41,527)</u>
Tax Roll as Adjusted		<u><u>10,131,539</u></u>

County Treasurer's Accounting:

Total Taxes Distributed	9,902,250	
Uncollected:		
Personal Property	22,563	
Real Estate	<u>206,726</u>	
Total Uncollected		<u>10,131,539</u>
Net Tax Roll		<u><u>10,131,539</u></u>

County of Greenwood, Kansas  
Kathy Robison, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 2  
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Balance - January 1	\$	0
<u>Receipts:</u>		
Officer Fees	1,799	
Licenses	370	
Other	<u>110</u>	
Total Receipts		2,279
<u>Disbursements:</u>		
To County Treasurer		<u>2,279</u>
Balance - December 31		<u><u>0</u></u>



County of Greenwood, Kansas  
Marsha Ramsey, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
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Balance - January 1	\$	20
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Receipts:

Mortgage Registration Fees	82,345	
Recording Fees and Copies	18,468	
Heritage Trust Fees	3,294	
Technology Fees	<u>8,428</u>	
Total Receipts		112,535

Disbursements:

To County Treasurer:	<u>112,535</u>
Balance - December 31	<u><u>20</u></u>
Composition of Cash:	
Cash on Hand	<u><u>20</u></u>

County of Greenwood, Kansas  
Tami Evenson, Clerk of the District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
(Page 3 of 4)

Balance - January 1	\$	27,363
<b><u>Receipts:</u></b>		
State Clerk Fees	59,224	
LETC Fees	10,248	
IDS	191	
Criminal Probation Fee	3,816	
Drivers License Reinstatement Fees	2,333	
Indigent Defense Fee	451	
State General Fund	2,163	
Interest	4	
Fines, Penalties and Forfeitures	82,615	
Marriage License Fees	1,416	
KBI DNA Database Fee	389	
CC Supervision	250	
County Clerk Fees	1,318	
PATF Fees	1,362	
Juvenile Supervision Fee	169	
Attorney Fees - County	7,734	
Witness Fees	118	
Worthless Check Fees	460	
Diversion Fees	7,149	
Miscellaneous Fees	1,074	
Juvenile Diversion Fees	100	
Fish and Game Prosecuting Fees	150	
Law Library Fees	6,286	
Attorney Fees - State	3,525	
KBI Lab Fees	1,861	
Bonds	15,273	
Restitution	17,849	
Refunds and Other	316	
Unapplied Receipts	4,138	
Judgments	433	
Judicial Branch Surcharge Fees	25,261	
Total Receipts		257,676
<b><u>Disbursements:</u></b>		
<b>To State Treasurer:</b>		
State Clerk Fees	59,224	
LETC Fees	10,248	
IDS	191	
Criminal Probation Fee	3,816	
Drivers License Reinstatement Fees	2,333	
Indigent Defense Fees	451	
State General Fund	2,163	
Interest	4	
Fines, Penalties and Forfeitures	82,615	
Marriage License Fees	1,416	
KBI DNA Database Fee	389	
CC Supervision	250	
Attorney Fees	3,525	
Judicial Branch Surcharge Fees	25,261	
<b>To County Treasurer:</b>		
County Clerk Fees	1,318	
PATF Fees	1,362	
Juvenile Supervision Fee	169	
Attorney Fees	7,734	
Witness Fees	118	
Worthless Check Fees	460	
Diversion Fees	7,149	
Miscellaneous Fees	1,074	
Juvenile Diversion Fee	100	
<b>To Others:</b>		
Fish and Game Prosecution Fees	150	
Law Library Fees	6,286	
KBI Lab Fees	1,861	
Bonds	25,985	
Restitution	16,626	
Refunds and Other	317	
Unapplied Receipts	3,817	
Judgments	433	
Total Disbursements		266,845
Balance - December 31		18,194
<b>Composition of Ending Balance:</b>		
Cash on Hand	50	
Demand Deposit - Emprise Bank, Eureka, Kansas	18,144	18,194

County of Greenwood, Kansas  
Rusty Bitler, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
(Page 4 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants		
Jail Keep		
City Contracts	232,000	
VIN Fees	4,538	
Sheriff Fees	6,334	
Conceal and Carry Permits	1,170	
Registered Offenders	<u>2,460</u>	
Total Receipts		246,502
<u>Disbursements:</u>		
To County Treasurer	244,897	
To Highway Patrol - VIN Fees	<u>1,605</u>	
Total Disbursements		<u>246,502</u>
Balance - December 31		<u><u>0</u></u>

## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Greenwood County  
Eureka, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Greenwood County, Eureka, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Greenwood County, Eureka, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Eureka, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

#### *Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Greenwood County, Eureka, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

#### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### *Prior Year Comparative Analysis*

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated October 9, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures

in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Greenwood County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

October 9, 2015

Greenwood County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2014

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 113,254		2,815,946	2,496,361	432,839	167,999	600,838
Special Purpose:								
Ambulance		17,046		495,160	483,109	29,097	19,402	48,499
Appraiser's Cost	(2)	16,796	411	285,134	268,388	33,953	12,556	46,509
Conservation District		381		16,833	16,500	714		714
County Building	(2)	508,985	2,121	20,000	5,242	525,864		525,864
Direct Election		32,910		80,002	84,483	28,429	4,843	33,272
Economic Development		27,458		4,135	4,431	27,162	151	27,313
Economic Development Loan		64,155		1,794		65,949		65,949
Extension Council		2,733		117,286	115,000	5,019		5,019
Fair		273		11,973	11,750	496		496
Health		4,507		302,747	211,325	95,929	9,546	105,475
Historical Society		119		7,699	7,500	318		318
Mental Health		1,110		40,824	40,000	1,934		1,934
Intellectual Disability		649		28,609	28,000	1,258		1,258
Road and Bridge		325,778		1,582,065	1,460,814	447,029	107,295	554,324
Rural Fire District No. 1		8,062		214,354	206,182	16,234	6,498	22,732
Service Program for the Elderly		1,447		100,726	99,000	3,173		3,173
Special Alcohol Program		3,611		6,649	6,650	3,610		3,610
Special Bridge		147,488		64,052	51,506	160,034	20,306	180,340
Special Liability		42,667				42,667		42,667
Special Park and Recreation		3,197		799	3,347	649		649
Special Equipment Reserve		472,724		241,575	72,850	641,449	10,244	651,693
Special Noxious Weed		41,746			24,158	17,588		17,588
Special Highway		398,912		85,000	195,377	288,535		288,535
Special Machinery		322,411		100,000	179,423	242,988		242,988
Special Rural Fire Equipment		69,453		35,262	66,091	38,624	14,105	52,729
Emergency Telephone Service		102,983		49,896	38,164	114,715	379	115,094
Trusts:								
Motor Vehicle Operating	(2)	11,948	77	65,524	63,121	14,428	5,720	20,148
Prosecuting Attorney Training		2,937		1,440	773	3,604		3,604
Special Law Enforcement Trust		17,576		1,605	5,999	13,182		13,182
Register of Deeds Technology		33,897		8,456	6,615	35,738		35,738
Prosecuting Attorney Trust		5,694				5,694		5,694
Prosecuting Attorney Check Fees		8,289		530	128	8,691		8,691
Emergency Medical Service Grant		114				114		114
Criminal Interdiction		3,293				3,293		3,293
Community Development Block Grant				3,000	3,000			
LEPP Grant	(2)	7,073	1	1,070		8,144		8,144
Bridge Building - KDOT Exchange Program				407,777		407,777		407,777
Total Primary Government (1)		<u>2,821,676</u>	<u>2,610</u>	<u>7,197,922</u>	<u>6,255,287</u>	<u>3,766,921</u>	<u>379,044</u>	<u>4,145,965</u>

The notes to the financial statements are an integral part of this statement.

Greenwood County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2014

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Cash Items							1,903
Cash on Hand							800
Certificates of Deposit							825,000
Demand Deposits							685,042
State of Kansas Investment Pool							9,589,636
Less: Agency Funds							( 6,956,416)
Total Primary Government (1)							<u>4,145,965</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

The notes to the financial statements are an integral part of this statement.



**Note 1**      **Summary of Significant Accounting Policies**

**A.**      **Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B.**      **Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

### **C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

#### **Departure from Generally Accepted Accounting Principles**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

### **D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the 2014 fiscal year.

County of Greenwood, Kansas  
Notes to Financial Statements  
December 31, 2014

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund  
Special Highway Fund  
Special Machinery Fund  
Special Rural Fire Equipment Fund  
Special Building Fund  
Special Bridge Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Greenwood, Kansas  
Notes to Financial Statements  
December 31, 2014

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

County of Greenwood, Kansas  
Notes to Financial Statements  
December 31, 2014

**Note 2**      **Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations

Compliance with Kansas Budget Law

No violations

Compliance with Kansas Depository Security Law

No Violations

**Note 3**      **Detail Notes on All Funds and Account Groups**

**A. Assets:**

Deposits and Investments

The County held the following investment as of December 31, 2014:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Yr.</u>	<u>Rating</u>
Kansas Municipal Investment Pool	9,589,673	9,589,673	S&P AAf/S1+

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2014.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2014, the County's carrying amount of deposits was \$1,523,350 and the bank balance was \$1,584,830. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,316,129 was covered by

County of Greenwood, Kansas  
Notes to Financial Statements  
December 31, 2014

federal depository insurance and \$268,701 was collateralized with securities held by the pledging financial institution's agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

Economic Development Loan Program

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2014, is presented below:

Balance	Loans	Loans		Balance
<u>1-1-14</u>	<u>Advanced</u>	<u>Forgiven</u>	<u>Repayments</u>	<u>12-31-14</u>
\$ 24,409			1,913	22,496

**B. Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

County of Greenwood, Kansas  
Notes to Financial Statements  
December 31, 2014

*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the municipality's proportionate share of the net pension liability is \$5,069,755 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Legal Debt Limit

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Greenwood County assessed valuation at July 1, 2014 was \$61,625,950. There was no outstanding debt at December 31, 2014. The resulting legal debt margin was \$ 1,848,780. This debt limit calculation does not include the valuation of motor vehicles.

Capital Leases

The County is a party to one lease purchase agreement financing five fire trucks. Total unpaid principal balance at December 31, 2014 was in the amount of \$96,259. Details of the lease is displayed below.

Changes in long-term liabilities for the fiscal year were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance end of Year	Interest Paid
<u>Capital Leases:</u>									
5 Fire Trucks	3.21	7/25/2011	229,695	7/25/2016	142,157		45,898	96,259	4,563
Total Capital Leases			229,695		142,157	-	45,898	96,259	4,563
Total Long-Term Liabilities			229,695		142,157	-	45,898	96,259	4,563

County of Greenwood, Kansas  
Notes to Financial Statements  
December 31, 2014

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2015</u>	<u>2016</u>	<u>Totals</u>
<b>Principal:</b>			
Capital Leases:			
5 Fire Trucks	47,371	48,888	96,259
Total Capital Leases	47,371	48,888	96,259
Total Long-Term Liabilities	47,371	48,888	96,259
<b>Interest:</b>			
Capital Leases:			
5 Fire Trucks	3,090	1,574	4,664
Total Capital Leases	3,090	1,574	4,664
Total Long-Term Liabilities	3,090	1,574	4,664

Other Employee Benefits

Vacation and Sick Pay

An employee shall be permitted to accrue unused vacation time; provided, however, said accrual shall never exceed 120 hours. Unused vacation time exceeding the maximum amount which may be accrued shall be forfeited and the employee shall not be compensated for said unused vacation time. At the time of termination of said employee all unused accrued vacation shall be paid to employee. No employee may accumulate more than 720 hours of sick leave. Until termination of employment by reason of retirement, resignation or discharge without cause, the employee shall be paid for accumulated and unused sick leave as follows:

<u>Length of Employment Completed</u>	<u>Pay Factor Based on Wage At Time of Termination</u>
5 to 10 years	25% of accumulated hours
11 to 20 years	50% of accumulated hours
21 years or more	75% of accumulated hours

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 103,500
Ambulance Fund	Special Equipment Reserve Fund	93,000
Appraiser's Cost	Special Equipment Reserve Fund	15,000
Health Fund	County Building Fund	20,000
Health Fund	Special Equipment Reserve Fund	30,000
Special Auto Fund	General Fund	13,088
Road and Bridge Fund	Special Highway Fund	135,000

**Note 4 Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any,



County of Greenwood, Kansas  
Notes to Financial Statements  
December 31, 2014

of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Note 5**     **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Note 6**     **Closure and Postclosure Care Costs of Landfill**

The County operated a municipal solid waste landfill through the third quarter of 2001. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Final cover was completed during the 2002 fiscal year and the associated closure costs were incurred and paid during that same fiscal period. Engineering estimates of post closure costs over the remaining eighteen years of the original thirty year period are in the amount of \$166,849. Actual post closing costs may be higher due to inflation, changes in technology, or changes in regulations.

The county prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the county had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$166,849 would have been recognized.

The County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations. As of December 31, 2014 the County meets the criteria set forth by financial assurance test alternative IB.

The County is not required to currently accumulate funds to pay the future costs of post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues.

Greenwood County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 2,671,522		2,671,522	2,496,361	175,161
Special Revenue:					
Ambulance	509,200		509,200	483,109	26,091
Appraiser's Cost	277,262		277,262	268,388	8,874
Conservation District	16,500		16,500	16,500	
Direct Election	89,000		89,000	84,483	4,517
Economic Development	25,896		25,896	4,431	21,465
Extension Council	115,000		115,000	115,000	
Fair	11,750		11,750	11,750	
Health	269,583	629	270,212	211,325	58,887
Historical Society	7,500		7,500	7,500	
Mental Health	40,000		40,000	40,000	
Intellectual Disability	28,000		28,000	28,000	
Road and Bridge	1,672,606		1,672,606	1,460,814	211,792
Rural Fire District No. 1	211,000		211,000	206,182	4,818
Service Program for the Elderly	99,000		99,000	99,000	
Special Alcohol Program	6,655		6,655	6,650	5
Special Bridge	199,145		199,145	51,506	147,639
Special Liability	42,667		42,667		42,667
Special Park and Recreation	5,370		5,370	3,347	2,023
Special Noxious Weed	32,000		32,000	24,158	7,842
Emergency Telephone Service	121,000		121,000	38,164	82,836
Totals	<u>6,450,656</u>	<u>629</u>	<u>6,451,285</u>	<u>5,656,668</u>	<u>794,617</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,070,581	2,245,038	2,199,251	45,787
Motor Vehicle Tax	244,553	250,491	241,145	9,346
Recreational Vehicle Tax	4,511	3,816	4,383	( 567)
Delinquent Tax	51,523	59,457	30,582	28,875
16/20 M Truck Tax			19,572	( 19,572)
Commercial Vehicle Tax		9,823		9,823
In Lieu of Tax	27,977	30,195	27,000	3,195
Mineral Production Tax	2,498	4,656	5,000	( 344)
Interest on Tax	44,829	49,330	33,000	16,330
Total Taxes	<u>2,446,472</u>	<u>2,652,806</u>	<u>2,559,933</u>	<u>92,873</u>
Intergovernmental				
State Grant		47		47
Local Alcoholic Liquor Tax	1,127	799	1,800	( 1,001)
Total Intergovernmental	<u>1,127</u>	<u>846</u>	<u>1,800</u>	<u>( 954)</u>
Licenses, Fees, and Permits				
Mortgage Registration	50,260	75,610	37,000	38,610
Officer Fees	27,585	39,678	35,000	4,678
Landfill Fees	21,295	15,754	7,500	8,254
Diversion Fees	10,060		10,000	( 10,000)
Sale of Recycling Materials		2,716		2,716
Total Licenses, Fees, and Permits	<u>109,200</u>	<u>133,758</u>	<u>89,500</u>	<u>44,258</u>
Use of Money and Property				
Interest on Investments	4,874	4,796	3,550	1,246
Rent	49			
Total Use of Money and Property	<u>4,923</u>	<u>4,796</u>	<u>3,550</u>	<u>1,246</u>
Transfers				
Operating Transfers In	12,467	13,088	12,500	588
Miscellaneous				
Other	20,876	10,652		10,652
Total Cash Receipts / Revenue	<u>2,595,065</u>	<u>2,815,946</u>	<u>2,667,283</u>	<u>148,663</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	42,016	40,333	40,248	( 85)
Contractual Services	313	5	3,000	2,995
Commodities	133	36	2,100	2,064
Employee Benefits	28,470	37,810	36,366	( 1,444)
Total County Commission	<u>70,932</u>	<u>78,184</u>	<u>81,714</u>	<u>3,530</u>
County Clerk				
Personal Services	78,566	60,361	72,379	12,018
Contractual Services	4,834	2,765	7,025	4,260
Commodities	3,910	2,413	6,000	3,587
Capital Outlay		444	1,000	556
Employee Benefits	36,665	34,041	46,796	12,755
Reimbursed Expense	( 151)	( 201)		201
Total County Clerk	<u>123,824</u>	<u>99,823</u>	<u>133,200</u>	<u>33,377</u>
County Treasurer				
Personal Services	80,639	78,543	76,668	( 1,875)
Contractual Services	11,532	13,796	12,770	( 1,026)
Commodities	3,944	5,228	6,000	772
Capital Outlay			1,545	1,545
Employee Benefits	51,433	49,209	52,387	3,178
Reimbursed Expense	( 1,484)	( 3,147)	( 70)	3,077
Total County Treasurer	<u>146,064</u>	<u>143,629</u>	<u>149,300</u>	<u>5,671</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	104,072	102,556	104,243	1,687
Contractual Services		4,802	10,563	13,800	3,237
Commodities		2,693	3,269	4,500	1,231
Capital Outlay		8,282	438	(	438)
Employee Benefits		44,304	44,094	47,715	3,621
Reimbursed Expense	(	370)	( 879)		879
Total County Attorney		<u>163,783</u>	<u>160,041</u>	<u>170,258</u>	<u>10,217</u>
Register of Deeds					
Personal Services		62,374	63,752	63,786	34
Contractual Services		3,325	2,552	4,063	1,511
Commodities		808	496	1,806	1,310
Employee Benefits		35,232	35,823	36,745	922
Reimbursed Expense	(	7,744)	( 3,456)	( 3,500)	( 44)
Total Register of Deeds		<u>93,995</u>	<u>99,167</u>	<u>102,900</u>	<u>3,733</u>
Unified Court					
Contractual Services		99,948	105,210	94,800	( 10,410)
Commodities		4,824	3,812	3,000	( 812)
Capital Outlay		6,186		5,000	5,000
Reimbursed Expense	(	6,219)	( 7,270)		7,270
Total Unified Court		<u>104,739</u>	<u>101,752</u>	<u>102,800</u>	<u>1,048</u>
Courthouse General					
Personal Services		50,090	55,684	51,090	( 4,594)
Contractual Services		236,738	267,297	278,110	10,813
Commodities		26,179	71,932	30,300	( 41,632)
Capital Outlay			43,106	50,500	7,394
Employee Benefits		17,016	18,637	20,200	1,563
Reimbursed Expense	(	653)	( 12,724)		12,724
Total Courthouse General		<u>329,370</u>	<u>443,932</u>	<u>430,200</u>	<u>( 13,732)</u>
County Counselor					
Contractual Services		<u>25,650</u>	<u>25,750</u>	<u>25,750</u>	
Professional Services					
Contractual Services		<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	
Total General Government		<u>1,060,857</u>	<u>1,154,778</u>	<u>1,198,622</u>	<u>43,844</u>
Public Safety					
Sheriff					
Personal Services		712,672	716,625	678,391	( 38,234)
Contractual Services		111,791	90,429	114,500	24,071
Commodities		155,113	141,957	207,700	65,743
Capital Outlay		19,700			
Employee Benefits		363,037	364,418	426,879	62,461
Reimbursed Expense	(	234,300)	( 233,101)	( 231,800)	1,301
Total Sheriff		<u>1,128,013</u>	<u>1,080,328</u>	<u>1,195,670</u>	<u>115,342</u>
Juvenile Detention					
Contractual Services			2,380	15,000	12,620
Emergency Preparedness					
Personal Services		5,605	8,116	6,500	( 1,616)
Contractual Services		884	1,303	3,000	1,697
Commodities		736	122	1,000	878
Employee Benefits		1,124	1,107	3,500	2,393
Reimbursed Expense			( 25)		25
Total Emergency Preparedness		<u>8,349</u>	<u>10,623</u>	<u>14,000</u>	<u>3,377</u>
Crisis Centers					
Contractual Services		2,000	3,000		( 3,000)
Crime Victims Program				3,000	3,000
CASA				1,000	1,000
Total Crisis Centers		<u>2,000</u>	<u>3,000</u>	<u>4,000</u>	<u>1,000</u>
Total Public Safety		<u>1,138,362</u>	<u>1,096,331</u>	<u>1,228,670</u>	<u>132,339</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Health				
Health Department				
Contractual Services	\$ 20,000			
Agriculture				
Noxious Weed				
Personal Services	30,001	38,878	30,568	( 8,310)
Contractual Services	10,284	10,291	13,280	2,989
Commodities	202,734	187,574	191,950	4,376
Employee Benefits	16,910	15,723	19,602	3,879
Reimbursed Expense	( 157,596)	( 170,873)	( 140,000)	30,873
Total Noxious Weed	<u>102,333</u>	<u>81,593</u>	<u>115,400</u>	<u>33,807</u>
Sanitation				
Landfill				
Personal Services	13,706	18,454	12,280	( 6,174)
Contractual Services	22,156	8,709	25,950	17,241
Commodities	3,703	4,805	3,712	( 1,093)
Employee Benefits	826	1,187	7,058	5,871
Total Landfill	<u>40,391</u>	<u>33,155</u>	<u>49,000</u>	<u>15,845</u>
Recycling				
Personal Services	7,309	7,751	5,016	( 2,735)
Contractual Services	2,195	1,105	6,150	5,045
Commodities	3,749	3,454	6,600	3,146
Employee Benefits	151	357	3,064	2,707
Reimbursed Expense		( 22)		22
Total Recycling	<u>13,404</u>	<u>12,645</u>	<u>20,830</u>	<u>8,185</u>
Household Hazardous Waste				
Contractual Services	494	10,180	8,600	( 1,580)
Commodities	4,877	3,179	400	( 2,779)
Total Household Hazardous Waste	<u>5,371</u>	<u>13,359</u>	<u>9,000</u>	<u>( 4,359)</u>
Total Sanitation	<u>59,166</u>	<u>59,159</u>	<u>78,830</u>	<u>19,671</u>
Social Services for Aged and Poor				
CASA	<u>1,000</u>	<u>1,000</u>		( 1,000)
Capital Expenditures				
Equipment				
Capital Outlay			50,000	50,000
Transfers				
Operating Transfers Out	<u>236,669</u>	<u>103,500</u>		( 103,500)
Total Expenditures and Transfers	<u>2,618,387</u>	<u>2,496,361</u>	<u>2,671,522</u>	<u>175,161</u>
Receipts Over (Under)				
Expenditures and Transfers	( 23,322)	319,585		
Unencumbered Cash, Beginning	<u>136,576</u>	<u>113,254</u>		
Unencumbered Cash, Ending	<u>113,254</u>	<u>432,839</u>		

## Ambulance Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	145,998	191,514	188,242	3,272
Motor Vehicle Tax		13,508	16,754	17,029	( 275)
Recreational Vehicle Tax		250	255	309	( 54)
Delinquent Tax		2,703	3,564	2,160	1,404
16/20 M Truck Tax				1,382	( 1,382)
Commercial Vehicle Tax			694		694
Total Taxes		<u>162,459</u>	<u>212,781</u>	<u>209,122</u>	<u>3,659</u>
Licenses, Fees, and Permits					
Service Fees		<u>306,379</u>	<u>282,379</u>	<u>300,000</u>	<u>( 17,621)</u>
Total Cash Receipts / Revenue		<u>468,838</u>	<u>495,160</u>	<u>509,122</u>	<u>( 13,962)</u>
Expenditures and Transfers					
Public Safety					
Personal Services		225,417	210,501	225,465	14,964
Contractual Services		51,692	43,224	71,000	27,776
Commodities		35,539	39,563	52,000	12,437
Capital Outlay		578		50,000	50,000
Employee Benefits		104,743	101,898	113,735	11,837
Reimbursed Expense	(	<u>7,095)</u>	<u>( 5,077)</u>	<u>( 3,000)</u>	<u>2,077</u>
Total Public Safety		<u>410,874</u>	<u>390,109</u>	<u>509,200</u>	<u>119,091</u>
Transfers					
Operating Transfers Out		<u>30,000</u>	<u>93,000</u>		<u>( 93,000)</u>
Total Expenditures and Transfers		<u>440,874</u>	<u>483,109</u>	<u>509,200</u>	<u>26,091</u>
Receipts Over (Under)					
Expenditures and Transfers		27,964	12,051		
Unencumbered Cash, Beginning	(	<u>10,918)</u>	<u>17,046</u>		
Unencumbered Cash, Ending		<u>17,046</u>	<u>29,097</u>		

Appraiser's Cost Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	236,728	248,673	243,509	5,164
Motor Vehicle Tax		28,924	28,586	27,528	1,058
Recreational Vehicle Tax		537	436	500	( 64)
Delinquent Tax		5,620	6,318	3,491	2,827
16/20 M Truck Tax				2,234	( 2,234)
Commercial Vehicle Tax			1,121		1,121
Total Cash Receipts / Revenue		<u>271,809</u>	<u>285,134</u>	<u>277,262</u>	<u>7,872</u>
Expenditures and Transfers					
General Government					
Personal Services		146,960	139,916	144,496	4,580
Contractual Services		29,785	28,709	33,000	4,291
Commodities		7,250	7,886	10,000	2,114
Capital Outlay				1,000	1,000
Employee Benefits		86,214	82,169	92,026	9,857
Reimbursed Expense	(	8,552)	( 5,292)	( 3,260)	2,032
Total General Government		<u>261,657</u>	<u>253,388</u>	<u>277,262</u>	<u>23,874</u>
Transfers					
Operating Transfers Out			15,000		( 15,000)
Total Expenditures and Transfers		<u>261,657</u>	<u>268,388</u>	<u>277,262</u>	<u>8,874</u>
Receipts Over (Under)					
Expenditures and Transfers		10,152	16,746		
Unencumbered Cash, Beginning		6,413	16,796		
Prior Year Encumbr. Cancelled		<u>231</u>	<u>411</u>		
Unencumbered Cash, Ending		<u>16,796</u>	<u>33,953</u>		

## Conservation District Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	14,532	14,582	14,272	310
Motor Vehicle Tax		1,803	1,768	1,689	79
Recreational Vehicle Tax		33	27	31	( 4)
Delinquent Tax		352	387	214	173
16/20 M Truck Tax				137	( 137)
Commercial Vehicle Tax			69		69
Total Cash Receipts / Revenue		<u>16,720</u>	<u>16,833</u>	<u>16,343</u>	<u>490</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	
Total Expenditures and Transfers		<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		220	333		
Unencumbered Cash, Beginning		<u>161</u>	<u>381</u>		
Unencumbered Cash, Ending		<u>381</u>	<u>714</u>		



Greenwood County, Kansas  
County Building Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 7 of 40

For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 80,000	20,000
Total Cash Receipts / Revenue	<u>80,000</u>	<u>20,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay		5,242
Total Expenditures and Transfers		<u>5,242</u>
Receipts Over (Under)		
Expenditures and Transfers	80,000	14,758
Unencumbered Cash, Beginning	428,985	508,985
Prior Year Encumbr. Cancelled		<u>2,121</u>
Unencumbered Cash, Ending	<u><u>508,985</u></u>	<u><u>525,864</u></u>

Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	70,116	68,845	67,228	1,617
Motor Vehicle Tax		9,069	8,861	8,181	680
Recreational Vehicle Tax		165	135	149	( 14)
Delinquent Tax		1,432	1,828	1,038	790
16/20 M Truck Tax				664	( 664)
Commercial Vehicle Tax			333		333
Total Cash Receipts / Revenue		<u>80,782</u>	<u>80,002</u>	<u>77,260</u>	<u>2,742</u>
Expenditures and Transfers					
General Government					
Personal Services		20,300	34,839	26,868	( 7,971)
Contractual Services		23,058	38,022	52,750	14,728
Commodities		3,979	5,499	5,000	( 499)
Employee Benefits		4,270	6,123	4,382	( 1,741)
Reimbursed Expense	(	10)			
Total General Government		<u>51,597</u>	<u>84,483</u>	<u>89,000</u>	<u>4,517</u>
Transfers					
Operating Transfers Out		<u>15,000</u>			
Total Expenditures and Transfers		<u>66,597</u>	<u>84,483</u>	<u>89,000</u>	<u>4,517</u>
Receipts Over (Under)					
Expenditures and Transfers		14,185	( 4,481)		
Unencumbered Cash, Beginning		18,492	32,910		
Prior Year Encumbr. Cancelled		<u>233</u>			
Unencumbered Cash, Ending		<u>32,910</u>	<u>28,429</u>		

Greenwood County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 17,470	455		455
Motor Vehicle Tax	5,183	2,877	2,013	864
Recreational Vehicle Tax	95	44	37	7
Delinquent Tax	898	677	255	422
16/20 M Truck Tax			163	( 163)
Commercial Vehicle Tax		82		82
Total Cash Receipts / Revenue	<u>23,646</u>	<u>4,135</u>	<u>2,468</u>	<u>1,667</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	28,020	4,431	24,836	20,405
Commodities	245		1,060	1,060
Employee Benefits	76			
Reimbursed Expense	( 4,369)			
Total Expenditures and Transfers	<u>23,972</u>	<u>4,431</u>	<u>25,896</u>	<u>21,465</u>
Receipts Over (Under)				
Expenditures and Transfers	( 326)	( 296)		
Unencumbered Cash, Beginning	27,683	27,458		
Prior Year Encumbr. Cancelled	101			
Unencumbered Cash, Ending	<u>27,458</u>	<u>27,162</u>		

Greenwood County, Kansas  
Economic Development Loan Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Loan Repayment	\$ 5,335	1,794
Total Cash Receipts / Revenue	<u>5,335</u>	<u>1,794</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	5,335	1,794
Unencumbered Cash, Beginning	<u>58,820</u>	<u>64,155</u>
Unencumbered Cash, Ending	<u>64,155</u>	<u>65,949</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 101,336	101,588	99,416	2,172
Motor Vehicle Tax	12,585	12,328	11,786	542
Recreational Vehicle Tax	233	188	214	( 26)
Delinquent Tax	2,450	2,702	1,495	1,207
16/20 M Truck Tax			957	( 957)
Commercial Vehicle Tax		480		480
Total Cash Receipts / Revenue	<u>116,604</u>	<u>117,286</u>	<u>113,868</u>	<u>3,418</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	
Total Expenditures and Transfers	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,604	2,286		
Unencumbered Cash, Beginning	<u>1,129</u>	<u>2,733</u>		
Unencumbered Cash, Ending	<u>2,733</u>	<u>5,019</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	10,454	10,383	10,141	242
Motor Vehicle Tax		1,203	1,251	1,217	34
Recreational Vehicle Tax		22	19	22	( 3)
Delinquent Tax		236	270	154	116
16/20 M Truck Tax				99	( 99)
Commercial Vehicle Tax			50		50
Total Cash Receipts / Revenue		<u>11,915</u>	<u>11,973</u>	<u>11,633</u>	<u>340</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>11,750</u>	<u>11,750</u>	<u>11,750</u>	
Total Expenditures and Transfers		<u>11,750</u>	<u>11,750</u>	<u>11,750</u>	
Receipts Over (Under)					
Expenditures and Transfers		165	223		
Unencumbered Cash, Beginning		<u>108</u>	<u>273</u>		
Unencumbered Cash, Ending		<u>273</u>	<u>496</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

			Current Year		
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	160,171	150,583	148,219	2,364
Motor Vehicle Tax		8,013	16,845	18,745	( 1,900)
Recreational Vehicle Tax		149	255	341	( 86)
Delinquent Tax		1,641	3,227	2,377	850
16/20 M Truck Tax				1,521	( 1,521)
Commercial Vehicle Tax			764		764
Total Taxes		<u>169,974</u>	<u>171,674</u>	<u>171,203</u>	<u>471</u>
Intergovernmental					
Federal Financial Assistance		42,950	40,722		40,722
State Grant		16,349	11,907	52,000	( 40,093)
Contracts with Other Governments		798			
Total Intergovernmental		<u>60,097</u>	<u>52,629</u>	<u>52,000</u>	<u>629</u>
Licenses, Fees, and Permits					
Service Fees		45,505	78,444	46,380	32,064
Total Cash Receipts / Revenue		<u>275,576</u>	<u>302,747</u>	<u>269,583</u>	<u>33,164</u>
Expenditures and Transfers					
Health					
Personal Services		123,730	77,489	135,051	57,562
Contractual Services		15,566	11,540	21,490	9,950
Commodities		37,309	37,736	46,691	8,955
Capital Outlay				1,200	1,200
Employee Benefits		54,708	34,996	65,151	30,155
Reimbursed Expense	(	25,741)	( 436)		436
Total Health		<u>205,572</u>	<u>161,325</u>	<u>269,583</u>	<u>108,258</u>
Transfers					
Operating Transfers Out			50,000		( 50,000)
Budget Credit				629	629
Total Expenditures and Transfers		<u>205,572</u>	<u>211,325</u>	<u>270,212</u>	<u>58,887</u>
Receipts Over (Under)					
Expenditures and Transfers		70,004	91,422		
Unencumbered Cash, Beginning	(	65,517)	4,507		
Prior Year Encumbr. Cancelled		20			
Unencumbered Cash, Ending		<u>4,507</u>	<u>95,929</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	6,608	6,682	6,501	181
Motor Vehicle Tax		787	802	768	34
Recreational Vehicle Tax		15	12	14	( 2)
Delinquent Tax		144	172	98	74
16/20 M Truck Tax				62	( 62)
Commercial Vehicle Tax			31		31
Total Cash Receipts / Revenue		<u>7,554</u>	<u>7,699</u>	<u>7,443</u>	<u>256</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Total Expenditures and Transfers		<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	
Receipts Over (Under)					
Expenditures and Transfers		54	199		
Unencumbered Cash, Beginning		<u>65</u>	<u>119</u>		
Unencumbered Cash, Ending		<u>119</u>	<u>318</u>		



## Mental Health Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	39,694	34,685	33,852	833
Motor Vehicle Tax		4,921	4,828	4,618	210
Recreational Vehicle Tax		91	74	84	( 10)
Delinquent Tax		964	1,049	586	463
16/20 M Truck Tax				375	( 375)
Commercial Vehicle Tax			188		188
Total Cash Receipts / Revenue		<u>45,670</u>	<u>40,824</u>	<u>39,515</u>	<u>1,309</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>45,000</u>	<u>40,000</u>	<u>40,000</u>	
Total Expenditures and Transfers		<u>45,000</u>	<u>40,000</u>	<u>40,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		670	824		
Unencumbered Cash, Beginning		<u>440</u>	<u>1,110</u>		
Unencumbered Cash, Ending		<u>1,110</u>	<u>1,934</u>		

Greenwood County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,654	24,788	24,224	564
Motor Vehicle Tax		3,063	3,000	2,869	131
Recreational Vehicle Tax		57	46	52	( 6)
Delinquent Tax		601	658	364	294
16/20 M Truck Tax				233	( 233)
Commercial Vehicle Tax			117		117
Total Cash Receipts / Revenue		<u>28,375</u>	<u>28,609</u>	<u>27,742</u>	<u>867</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Total Expenditures and Transfers		<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		375	609		
Unencumbered Cash, Beginning		<u>274</u>	<u>649</u>		
Unencumbered Cash, Ending		<u>649</u>	<u>1,258</u>		

## Road and Bridge Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	964,674	1,024,490	1,002,723	21,767
Motor Vehicle Tax		125,473	118,573	112,153	6,420
Recreational Vehicle Tax		2,324	1,808	2,038	( 230)
Delinquent Tax		24,166	26,324	14,223	12,101
16/20 M Truck Tax				9,103	( 9,103)
Commercial Vehicle Tax			4,568		4,568
Total Taxes		<u>1,116,637</u>	<u>1,175,763</u>	<u>1,140,240</u>	<u>35,523</u>
Intergovernmental					
Special City & County Highway		<u>388,130</u>	<u>406,302</u>	<u>386,900</u>	<u>19,402</u>
Total Cash Receipts / Revenue		<u>1,504,767</u>	<u>1,582,065</u>	<u>1,527,140</u>	<u>54,925</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		328,359	342,814	339,662	( 3,152)
Contractual Services		79,771	97,690	66,550	( 31,140)
Commodities		697,628	778,714	1,088,176	309,462
Capital Outlay		50,000	11,996	100,000	88,004
Employee Benefits		200,143	190,520	228,218	37,698
Reimbursed Expense	(	<u>144,939</u>	<u>( 145,920)</u>	<u>( 150,000)</u>	<u>( 4,080)</u>
Total Maintenance		<u>1,210,962</u>	<u>1,275,814</u>	<u>1,672,606</u>	<u>396,792</u>
Transfers					
Operating Transfers Out		<u>295,129</u>	<u>185,000</u>		<u>( 185,000)</u>
Total Expenditures and Transfers		<u>1,506,091</u>	<u>1,460,814</u>	<u>1,672,606</u>	<u>211,792</u>
Receipts Over (Under)					
Expenditures and Transfers	(	1,324)	121,251		
Unencumbered Cash, Beginning		<u>327,102</u>	<u>325,778</u>		
Unencumbered Cash, Ending		<u>325,778</u>	<u>447,029</u>		

Greenwood County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 182,231	191,043	186,625	4,418	
Motor Vehicle Tax	18,551	17,333	16,685	648	
Recreational Vehicle Tax	383	302	332	( 30)	
Delinquent Tax	3,194	4,789	1,832	2,957	
16/20 M Truck Tax			2,380	( 2,380)	
Commercial Vehicle Tax		887		887	
Total Cash Receipts / Revenue	<u>204,359</u>	<u>214,354</u>	<u>207,854</u>	<u>6,500</u>	
Expenditures and Transfers					
Public Safety					
Personal Services	25,222	34,797	32,445	( 2,352)	
Contractual Services	32,576	28,450	30,000	1,550	
Commodities	63,777	65,326	48,746	( 16,580)	
Capital Outlay	67,833	71,660	91,000	19,340	
Employee Benefits	4,452	5,949	8,809	2,860	
Reimbursed Expense	( 1,095)				
Total Public Safety	<u>192,765</u>	<u>206,182</u>	<u>211,000</u>	<u>4,818</u>	
Transfers					
Operating Transfers Out	12,000				
Total Expenditures and Transfers	<u>204,765</u>	<u>206,182</u>	<u>211,000</u>	<u>4,818</u>	
Receipts Over (Under)					
Expenditures and Transfers	( 406)	8,172			
Unencumbered Cash, Beginning	8,368	8,062			
Prior Year Encumbr. Cancelled	100				
Unencumbered Cash, Ending	<u>8,062</u>	<u>16,234</u>			

Service Program for the Elderly Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	83,292	88,106	86,346	1,760
Motor Vehicle Tax		9,230	9,963	9,708	255
Recreational Vehicle Tax		170	152	176	( 24)
Delinquent Tax		1,712	2,110	1,231	879
16/20 M Truck Tax				788	( 788)
Commercial Vehicle Tax			395		395
Total Cash Receipts / Revenue		<u>94,404</u>	<u>100,726</u>	<u>98,249</u>	<u>2,477</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		93,700	99,000	99,000	
Total Expenditures and Transfers		<u>93,700</u>	<u>99,000</u>	<u>99,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		704	1,726		
Unencumbered Cash, Beginning		<u>743</u>	<u>1,447</u>		
Unencumbered Cash, Ending		<u>1,447</u>	<u>3,173</u>		

Greenwood County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 8,356	6,649	4,400	2,249
Total Cash Receipts / Revenue	<u>8,356</u>	<u>6,649</u>	<u>4,400</u>	<u>2,249</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>6,500</u>	<u>6,650</u>	<u>6,655</u>	<u>5</u>
Total Expenditures and Transfers	<u>6,500</u>	<u>6,650</u>	<u>6,655</u>	<u>5</u>
Receipts Over (Under)				
Expenditures and Transfers	1,856	( 1)		
Unencumbered Cash, Beginning	<u>1,755</u>	<u>3,611</u>		
Unencumbered Cash, Ending	<u>3,611</u>	<u>3,610</u>		

## Special Bridge Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	28,128	59,690	58,721	969
Motor Vehicle Tax		3,284	3,390	3,276	114
Recreational Vehicle Tax		61	52	60	( 8)
Delinquent Tax		788	787	415	372
16/20 M Truck Tax				266	( 266)
Commercial Vehicle Tax			133		133
Total Cash Receipts / Revenue		<u>32,261</u>	<u>64,052</u>	<u>62,738</u>	<u>1,314</u>
Expenditures and Transfers					
Public Works					
Contractual Services		26,267	51,506	80,000	28,494
Commodities		5,562		119,145	119,145
Reimbursed Expense	(	<u>12,426)</u>			
Total Expenditures and Transfers		<u>19,403</u>	<u>51,506</u>	<u>199,145</u>	<u>147,639</u>
Receipts Over (Under)					
Expenditures and Transfers		12,858	12,546		
Unencumbered Cash, Beginning		<u>134,630</u>	<u>147,488</u>		
Unencumbered Cash, Ending		<u>147,488</u>	<u>160,034</u>		

## Special Liability Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
General Government				
Contractual Services				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		42,667	42,667	
Unencumbered Cash, Ending		42,667	42,667	



Greenwood County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,127	799	1,800	( 1,001)
Total Cash Receipts / Revenue	<u>1,127</u>	<u>799</u>	<u>1,800</u>	<u>( 1,001)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		3,347	5,370	2,023
Total Expenditures and Transfers		<u>3,347</u>	<u>5,370</u>	<u>2,023</u>
Receipts Over (Under)				
Expenditures and Transfers	1,127	( 2,548)		
Unencumbered Cash, Beginning	<u>2,070</u>	<u>3,197</u>		
Unencumbered Cash, Ending	<u>3,197</u>	<u>649</u>		

Greenwood County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 191,668	241,500
Miscellaneous		
Sale of Surplus Property	9,369	
Other		75
Total Miscellaneous	9,369	75
Total Cash Receipts / Revenue	201,037	241,575
Expenditures and Transfers		
General Government		
Capital Outlay	26,574	12,283
Public Safety		
Capital Outlay	202,495	59,847
Equipment		
General Government		720
Total Expenditures and Transfers	229,069	72,850
Receipts Over (Under)		
Expenditures and Transfers	( 28,032)	168,725
Unencumbered Cash, Beginning	500,756	472,724
Unencumbered Cash, Ending	472,724	641,449

Greenwood County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 10,000			
Total Cash Receipts / Revenue	<u>10,000</u>			
Expenditures and Transfers				
Agriculture				
Capital Outlay		24,158	32,000	7,842
Total Expenditures and Transfers		<u>24,158</u>	<u>32,000</u>	<u>7,842</u>
Receipts Over (Under)				
Expenditures and Transfers	10,000	( 24,158 )		
Unencumbered Cash, Beginning	<u>31,746</u>	<u>41,746</u>		
Unencumbered Cash, Ending	<u>41,746</u>	<u>17,588</u>		

Greenwood County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 172,565	85,000
Total Cash Receipts / Revenue	<u>172,565</u>	<u>85,000</u>
Expenditures and Transfers		
Public Works		
Contractual Services	181,200	195,377
Total Expenditures and Transfers	<u>181,200</u>	<u>195,377</u>
Receipts Over (Under)		
Expenditures and Transfers	( 8,635)	( 110,377)
Unencumbered Cash, Beginning	407,547	398,912
Unencumbered Cash, Ending	<u>398,912</u>	<u>288,535</u>

Greenwood County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 122,565	100,000
Miscellaneous		
Sale of Surplus Property	14,155	
Total Cash Receipts / Revenue	<u>136,720</u>	<u>100,000</u>
Expenditures and Transfers		
Public Works		
Contractual Services		872
Capital Outlay	184,166	178,551
Total Public Works	<u>184,166</u>	<u>179,423</u>
Equipment		
Public Works	284	
Total Expenditures and Transfers	<u>184,450</u>	<u>179,423</u>
Receipts Over (Under)		
Expenditures and Transfers	( 47,730)	( 79,423)
Unencumbered Cash, Beginning	370,141	322,411
Unencumbered Cash, Ending	<u>322,411</u>	<u>242,988</u>

Greenwood County, Kansas  
Special Rural Fire Equipment Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 389,158	23,262
Transfers		
Operating Transfers In	12,000	
Miscellaneous		
Other		12,000
Total Cash Receipts / Revenue	401,158	35,262
Expenditures and Transfers		
Public Safety		
Capital Outlay	402,853	66,091
Total Expenditures and Transfers	402,853	66,091
Receipts Over (Under)		
Expenditures and Transfers	( 1,695 )	( 30,829 )
Unencumbered Cash, Beginning	71,148	69,453
Unencumbered Cash, Ending	69,453	38,624

Greenwood County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 49,855	49,896	45,000	4,896
Total Cash Receipts / Revenue	<u>49,855</u>	<u>49,896</u>	<u>45,000</u>	<u>4,896</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	12,872	17,723		( 17,723)
Commodities		11,992		( 11,992)
Capital Outlay	<u>20,232</u>	<u>8,449</u>	<u>121,000</u>	<u>112,551</u>
Total Expenditures and Transfers	<u>33,104</u>	<u>38,164</u>	<u>121,000</u>	<u>82,836</u>
Receipts Over (Under)				
Expenditures and Transfers	16,751	11,732		
Unencumbered Cash, Beginning	<u>86,232</u>	<u>102,983</u>		
Unencumbered Cash, Ending	<u>102,983</u>	<u>114,715</u>		

Greenwood County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 62,636	65,516
Miscellaneous		
Other		8
Total Cash Receipts / Revenue	<u>62,636</u>	<u>65,524</u>
Expenditures and Transfers		
General Government		
Personal Services	31,655	29,951
Contractual Services	298	70
Commodities	1,905	1,577
Employee Benefits	17,735	17,759
Reimbursed Expense	( 700)	676
Total General Government	<u>50,893</u>	<u>50,033</u>
Transfers		
Operating Transfers Out	<u>12,467</u>	<u>13,088</u>
Total Expenditures and Transfers	<u>63,360</u>	<u>63,121</u>
Receipts Over (Under)		
Expenditures and Transfers	( 724)	2,403
Unencumbered Cash, Beginning	12,672	11,948
Prior Year Encumbr. Cancelled		<u>77</u>
Unencumbered Cash, Ending	<u><u>11,948</u></u>	<u><u>14,428</u></u>



Greenwood County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 31 of 40

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,569	1,440
Total Cash Receipts / Revenue	<u>1,569</u>	<u>1,440</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>775</u>	<u>773</u>
Total Expenditures and Transfers	<u>775</u>	<u>773</u>
Receipts Over (Under)		
Expenditures and Transfers	794	667
Unencumbered Cash, Beginning	<u>2,143</u>	<u>2,937</u>
Unencumbered Cash, Ending	<u><u>2,937</u></u>	<u><u>3,604</u></u>

Greenwood County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,505	
Miscellaneous		
Sale of Confiscations	2,248	1,605
Total Cash Receipts / Revenue	<u>8,753</u>	<u>1,605</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		600
Commodities	2,242	5,399
Capital Outlay	1,700	
Total Expenditures and Transfers	<u>3,942</u>	<u>5,999</u>
Receipts Over (Under)		
Expenditures and Transfers	4,811	( 4,394)
Unencumbered Cash, Beginning	<u>12,765</u>	<u>17,576</u>
Unencumbered Cash, Ending	<u><u>17,576</u></u>	<u><u>13,182</u></u>

Greenwood County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,958	8,456
Total Cash Receipts / Revenue	<u>8,958</u>	<u>8,456</u>
Expenditures and Transfers		
General Government		
Contractual Services	3,100	5,161
Commodities	<u>1,918</u>	<u>1,454</u>
Total Expenditures and Transfers	<u>5,018</u>	<u>6,615</u>
Receipts Over (Under)		
Expenditures and Transfers	3,940	1,841
Unencumbered Cash, Beginning	<u>29,957</u>	<u>33,897</u>
Unencumbered Cash, Ending	<u><u>33,897</u></u>	<u><u>35,738</u></u>

Greenwood County, Kansas  
Prosecuting Attorney Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,180	
Total Cash Receipts / Revenue	<u>1,180</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,180	
Unencumbered Cash, Beginning	<u>4,514</u>	<u>5,694</u>
Unencumbered Cash, Ending	<u>5,694</u>	<u>5,694</u>

Greenwood County, Kansas  
Prosecuting Attorney Check Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 750	530
Total Cash Receipts / Revenue	<u>750</u>	<u>530</u>
Expenditures and Transfers		
General Government		
Contractual Services		128
Total Expenditures and Transfers		<u>128</u>
Receipts Over (Under)		
Expenditures and Transfers	750	402
Unencumbered Cash, Beginning	<u>7,539</u>	<u>8,289</u>
Unencumbered Cash, Ending	<u><u>8,289</u></u>	<u><u>8,691</u></u>

Greenwood County, Kansas  
Emergency Medical Service Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	114	114
Unencumbered Cash, Ending	114	114

Greenwood County, Kansas  
Criminal Interdiction Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	3,293	3,293
Unencumbered Cash, Ending	3,293	3,293

Greenwood County, Kansas  
Community Development Block Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	3,000
Total Cash Receipts / Revenue		<u>3,000</u>
Expenditures and Transfers		
General Government		
Contractual Services		3,000
Total Expenditures and Transfers		<u>3,000</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		



Greenwood County, Kansas  
Bridge Building - KDOT Exchange Program Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	407,777
Total Cash Receipts / Revenue		407,777
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		407,777
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		407,777

Greenwood County, Kansas  
LEPP Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Permits	\$ 1,490	1,070
Total Cash Receipts / Revenue	<u>1,490</u>	<u>1,070</u>
Expenditures and Transfers		
Health		
Contractual Services	837	
Commodities	<u>106</u>	
Total Expenditures and Transfers	<u>943</u>	
Receipts Over (Under)		
Expenditures and Transfers	547	1,070
Unencumbered Cash, Beginning	6,526	7,073
Prior Year Encumbr. Cancelled	<u>1</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>7,073</u></u>	<u><u>8,144</u></u>

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Climax City General	\$	5,712	5,712	
Eureka City General		523,534	523,534	
Eureka City Bond and Interest		75,086	75,086	
Eureka City Library		73,429	73,429	
Eureka City Special Water		4,675	4,675	
Fall River City General		25,394	25,394	
Fall River City Library		1,076	1,076	
Fall River City Bond and Interest		8,157	8,157	
Fall River City Spec Mowing		1,100	1,100	
Hamilton City General		32,763	32,763	
Hamilton City Library		7,995	7,995	
Hamilton City Police and Fire		1,048	1,048	
Climax Prepaid Expense		232,383	232,383	
Madison City Bond and Interest		61,862	61,862	
Madison City Library		26,520	26,520	
Neal City Lights		730	730	
Severy City General		59,168	59,168	
Severy City Cemetery		5,684	5,684	
Severy City Employee Benefit		15,345	15,345	
Virgil City General		14,002	14,002	
Virgil City Sewer		144	144	
Subtotal Cities		<u>1,175,807</u>	<u>1,175,807</u>	
Townships:				
Bachelor Township General		2,488	2,488	
Bachelor Township Road	777	46,836	46,055	1,558
Bachelor Township Noxious Weed		2,315	2,315	
Eureka Township General		5,457	5,457	
Eureka Township Road	502	66,036	65,531	1,007
Fall River Township General		4,293	4,293	
Fall River Township Road	510	44,295	43,782	1,023
Janesville Township General		5,611	5,611	
Janesville Township Road	1,369	184,826	183,450	2,745
Lane Township General		2,038	2,038	
Lane Township Road	433	46,714	46,278	869
Madison Township General		10,797	10,797	
Madison Township Road	1,290	143,600	142,304	2,586
Madison Township Noxious Weed		11,174	11,174	
Madison Township Cemetery		40,155	40,155	
Otter Creek Township General		3,983	3,983	
Otter Creek Township Road	740	90,696	89,952	1,484
Pleasant Grove Township General		2,070	2,070	
Pleasant Grove Township Road	436	30,966	30,528	874
Pleasant Grove Township Noxious Weed		1,792	1,792	
Pleasant Grove Township Cemetery		2,408	2,408	
Quincy Township General		1,434	1,434	
Quincy Township Road	486	28,648	28,159	975
Quincy Township Noxious Weed		2,519	2,519	
Quincy Township Cemetery		3,269	3,269	

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Salem Township General		4,430	4,430	
Salem Township Road	386	20,319	19,931	774
South Salem Township General		1,818	1,818	
South Salem Township Road	515	42,110	41,592	1,033
South Salem Township Cemetery		6,688	6,688	
South Salem Township Hall		1,911	1,911	
South Salem Township Special Road		25	25	
Salt Springs Township General		1,024	1,024	
Salt Springs Township Road	460	64,289	63,827	922
Salt Springs Township Cemetery		3,987	3,987	
Shell Rock Township General		2,913	2,913	
Shell Rock Township Road	859	84,553	83,690	1,722
Shell Rock Township Cemetery		3,474	3,474	
Spring Creek Township General		2,935	2,935	
Spring Creek Township Road	391	32,958	32,565	784
Spring Creek Township Noxious Weed		1,353	1,353	
Spring Creek Township Cemetery		4,643	4,643	
Spring Creek Township Hall		1,565	1,565	
Twin Grove Township General		10,783	10,783	
Twin Grove Township Road	777	63,176	62,395	1,558
Twin Grove Township Noxious Weed		2,471	2,471	
Twin Grove Township Hall		3,275	3,275	
Subtotal Townships	<u>9,931</u>	<u>1,145,120</u>	<u>1,135,137</u>	<u>19,914</u>
Schools:				
USD No. 205 General		10,487	10,392	95
USD No. 205 Capital Outlay		3,181	3,181	
USD No. 205 Bond and Interest		2,773	2,773	
USD No. 205 Supplemental General		13,904	13,904	
USD No. 205 General		98	98	
USD No. 245 General		29,293	29,028	265
USD No. 245 Capital Outlay		5,664	5,664	
USD No. 245 Supplemental General		36,530	36,530	
USD No. 245 General		274	274	
USD No. 282 General		60,250	60,244	6
USD No. 282 Capital Outlay		34	34	
USD No. 282 Supplemental General		121,671	121,671	
USD No. 282 General		242	242	
USD No. 386 General		260,199	259,364	835
USD No. 386 Supplemental General		392,357	392,357	
USD No. 389 General		485,554	485,189	365
USD No. 389 Capital Outlay		57,479	57,479	
USD No. 389 Recreation		102,295	102,295	
USD No. 389 Bond and Interest		421,753	421,753	
USD No. 389 Supplemental General		864,496	864,496	
USD No. 389 General		2,014	2,014	
USD No. 386 General		862	862	
USD No. 390 General		181,534	180,913	621
USD No. 390 Capital Outlay		9,987	9,987	
USD No. 390 Recreation		4,984	4,984	

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD No. 390 General		294,365	294,365	
USD No. 484 Recreation		3,632	3,632	
USD No. 484 General		41,403	41,395	8
USD No. 484 Capital Outlay		453	453	
USD No. 484 Supplemental General		64,262	64,262	
USD No. 492 General		24,316	24,221	95
USD No. 484 Capital Outlay		4,885	4,885	
USD No. 484 Supplemental General		36,003	36,003	
USD No. 484 Bond and Interest		12,801	12,801	
USD No. 492 General		98	98	
USD No. 390 General		641	641	
USD No. 484 General		402	402	
Subtotal Schools		<u>3,551,176</u>	<u>3,548,886</u>	<u>2,290</u>
Cemeteries:				
Piedmont Cemetery	13	5,410	5,397	26
Otter Creek Cemetery		2,837	2,837	
Virgil Cemetery		7,445	7,445	
Caley Cemetery		414	414	
Janesville Cemetery		3,121	3,121	
Subtotal Cemeteries	<u>13</u>	<u>19,227</u>	<u>19,214</u>	<u>26</u>
Watershed Districts:				
Watershed No. 18 General		1,141	1,141	
Watershed No. 21 General		52,966	52,966	
Watershed No. 24 General	663	64,006	63,987	682
Watershed No. 47 General		36	36	
Watershed No. 48 General		1,077	1,077	
Watershed No. 72 General		20,609	20,609	
Watershed No. 76 General		403	403	
Watershed No. 83 General	3	20,248	20,251	
Watershed No. 97 General		1,483	1,483	
Subtotal Watershed Districts	<u>666</u>	<u>161,969</u>	<u>161,953</u>	<u>682</u>
Regional Library:				
SEK Library General		78,685	78,685	
SEK Library Employee Benefits		5,892	5,892	
Subtotal Regional Library		<u>84,577</u>	<u>84,577</u>	
Total Subdivisions	<u>10,610</u>	<u>6,137,876</u>	<u>6,125,574</u>	<u>22,912</u>
State Funds:				
State Educational Building		69,429	69,429	
State Institutional Building		34,714	34,714	
Total State Funds		<u>104,143</u>	<u>104,143</u>	
Other Agency Funds:				
Payroll Clearing	24,800	1,594,050	1,605,065	13,785
Motor Vehicle Licenses	4,960	523,428	523,436	4,952
Driver License Fees	124	11,951	11,971	104
Game Licenses	19			19

Greenwood County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cereal Malt Beverage Licenses	400	300	375	325
Heritage Trust	161	3,305	2,550	916
Unclaimed Money	143			143
Stray Animal	39	1,182	100	1,121
Township/City Prepaids	6,251		2,441	3,810
Clerk of Court Release	512	4,858	5,086	284
Sales Tax	11,358	233,315	229,053	15,620
Confiscated Cash Holding - Sheriff	1,900	2,243		4,143
State Election Fees		70	70	
Oil & Gas Depletion Fund	63,020	29,301		92,321
Treasurer's Holding Account		5,392	5,392	
Neighborhood Revitalization		11,016	11,016	
Total Other Agency Funds	<u>113,687</u>	<u>2,420,411</u>	<u>2,396,555</u>	<u>137,543</u>
Distributable Funds:				
Current Tax	6,452,515	9,896,403	9,913,833	6,435,085
Delinquent Tax	95,691	245,843	264,254	77,280
Motor Vehicle Tax	233,984	1,048,863	1,054,562	228,285
Recreational Vehicle Tax	2,517	15,861	15,952	2,426
Countywide Sales Tax	55,825	657,345	661,869	51,301
Mineral Production Tax		9,313	9,313	
In Lieu of Tax		3,776	3,776	
Special City and County Highw		446,318	446,318	
Commercial Vehicle Tax		92,843	91,260	1,583
Total Distributable Funds	<u>6,840,532</u>	<u>12,416,565</u>	<u>12,461,137</u>	<u>6,795,960</u>
Total Agency Funds	<u>6,964,829</u>	<u>21,078,995</u>	<u>21,087,409</u>	<u>6,956,415</u>

County of Greenwood, Kansas  
Reconciliation of 2013 Tax Roll  
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	10,137,674
Add: Supplemental Tax Roll		35,392
Deduct: Taxes Abated		<u>(41,527)</u>
Tax Roll as Adjusted		<u><u>10,131,539</u></u>

County Treasurer's Accounting:

Total Taxes Distributed	9,902,250	
Uncollected:		
Personal Property	22,563	
Real Estate	<u>206,726</u>	
Total Uncollected		<u>10,131,539</u>
Net Tax Roll		<u><u>10,131,539</u></u>

County of Greenwood, Kansas  
Kathy Robison, County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 2  
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Balance - January 1	\$	0
<u>Receipts:</u>		
Officer Fees	1,799	
Licenses	370	
Other	<u>110</u>	
Total Receipts		2,279
<u>Disbursements:</u>		
To County Treasurer		<u>2,279</u>
Balance - December 31		<u><u>0</u></u>



County of Greenwood, Kansas  
Marsha Ramsey, Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
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Balance - January 1	\$	20
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Receipts:

Mortgage Registration Fees	82,345	
Recording Fees and Copies	18,468	
Heritage Trust Fees	3,294	
Technology Fees	<u>8,428</u>	
Total Receipts		112,535

Disbursements:

To County Treasurer:	<u>112,535</u>	
Balance - December 31		<u><u>20</u></u>
Composition of Cash:		
Cash on Hand		<u><u>20</u></u>

County of Greenwood, Kansas  
Tami Evenson, Clerk of the District Court  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
(Page 3 of 4)

Balance - January 1	\$	27,363
<b>Receipts:</b>		
State Clerk Fees	59,224	
LETC Fees	10,248	
IDS	191	
Criminal Probation Fee	3,816	
Drivers License Reinstatement Fees	2,333	
Indigent Defense Fee	451	
State General Fund	2,163	
Interest	4	
Fines, Penalties and Forfeitures	82,615	
Marriage License Fees	1,416	
KBI DNA Database Fee	389	
CC Supervision	250	
County Clerk Fees	1,318	
PATF Fees	1,362	
Juvenile Supervision Fee	169	
Attorney Fees - County	7,734	
Witness Fees	118	
Worthless Check Fees	460	
Diversion Fees	7,149	
Miscellaneous Fees	1,074	
Juvenile Diversion Fees	100	
Fish and Game Prosecuting Fees	150	
Law Library Fees	6,286	
Attorney Fees - State	3,525	
KBI Lab Fees	1,861	
Bonds	15,273	
Restitution	17,849	
Refunds and Other	316	
Unapplied Receipts	4,138	
Judgments	433	
Judicial Branch Surcharge Fees	25,261	
Total Receipts		257,676
<b>Disbursements:</b>		
<b>To State Treasurer:</b>		
State Clerk Fees	59,224	
LETC Fees	10,248	
IDS	191	
Criminal Probation Fee	3,816	
Drivers License Reinstatement Fees	2,333	
Indigent Defense Fees	451	
State General Fund	2,163	
Interest	4	
Fines, Penalties and Forfeitures	82,615	
Marriage License Fees	1,416	
KBI DNA Database Fee	389	
CC Supervision	250	
Attorney Fees	3,525	
Judicial Branch Surcharge Fees	25,261	
<b>To County Treasurer:</b>		
County Clerk Fees	1,318	
PATF Fees	1,362	
Juvenile Supervision Fee	169	
Attorney Fees	7,734	
Witness Fees	118	
Worthless Check Fees	460	
Diversion Fees	7,149	
Miscellaneous Fees	1,074	
Juvenile Diversion Fee	100	
<b>To Others:</b>		
Fish and Game Prosecution Fees	150	
Law Library Fees	6,286	
KBI Lab Fees	1,861	
Bonds	25,985	
Restitution	16,626	
Refunds and Other	317	
Unapplied Receipts	3,817	
Judgments	433	
Total Disbursements		266,845
Balance - December 31		18,194
<b>Composition of Ending Balance:</b>		
Cash on Hand	50	
Demand Deposit - Emprise Bank, Eureka, Kansas	18,144	18,194

County of Greenwood, Kansas  
Rusty Bitler, Sheriff  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2014

Schedule 5  
(Page 4 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants		
Jail Keep		
City Contracts	232,000	
VIN Fees	4,538	
Sheriff Fees	6,334	
Conceal and Carry Permits	1,170	
Registered Offenders	<u>2,460</u>	
Total Receipts		246,502
<u>Disbursements:</u>		
To County Treasurer	244,897	
To Highway Patrol - VIN Fees	<u>1,605</u>	
Total Disbursements		<u>246,502</u>
Balance - December 31		<u><u>0</u></u>